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Fiscal Year 2015
Adopted Budget

COUNTY OF SPOTSYLVANIA · VIRGINIA
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Complete budget available on the County's website at:
http://www.spotsylvania.va.us/budget

Special Appreciation

Spotsylvania County Budget Staff extends special thanks to **Minuteman Press** for providing quality printing services for the FY 2015 Budget document. Minuteman's support and dedication to the citizens of Spotsylvania is greatly appreciated.

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the County of Spotsylvania, Virginia, for its annual budget for the fiscal year beginning July 1, 2013.

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

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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July 1, 2013

Executive Director

COUNTY OF SPOTSYLVANIA · VIRGINIA
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Guide to Using this Document

Spotsylvania County Government is responsible for many different programs designed and operated to provide quality community services. The oversight of these programs is a daily challenge for County employees, but understanding them can be of equal challenge for citizens. This budget document was developed to provide key information to help the reader understand the work and challenges faced by Spotsylvania County and the decisions that were made to address those challenges in FY 2015. Because of its size, reading the budget document can be a daunting task. However, if it is approached in pieces, it is more easily understood. The Guide to Using this Document section provides readers with a quick overview of the information in the document. For specific page numbers, please refer to the Table of Contents.

Introduction and Overview This section includes information to familiarize readers with the major issues Spotsylvania County faces and the factors that influenced the decisions made in the development of the FY 2015 budget.

- The County Administrator's Budget Message – a brief statement summarizing the challenges and the strategic priorities and budgetary plans for addressing those challenges;
- The Budget Strategy – a discussion explaining the development of the FY 2015 budget. This section includes short term factors and underlying assumptions that influenced the decisions made in development of the FY 2015 budget;
- The Budget at a Glance – a summary of the highlights of the FY 2015 budget;
- General information about the County and statistical data to help the reader better understand the demographics of Spotsylvania County;
- The County's Mission Statement – a display of the County's mission and vision, and the high-level, long-term goals the County has set to meet its mission. Also included is a matrix showing the links between County-wide long-term goals and goals specific to functions; and
- The Budget Summary – historical and projected revenue and expenditures by function.

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

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

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

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

- Various Graphs and Charts – a visual explanation of the sources and uses of funds;
- Budget Summary by Fund – a chart detailing FY 2015 revenues by type and FY 2015 expenditures by function and category for each fund;
- Individual Fund Summaries – a collection of charts that detail historical and projected revenues by type and expenditures by function and category for each fund;
- Revenue Summaries – A description and display of major revenue sources and explanation of the underlying assumptions used for projecting FY 2015 revenue; and
- Financial Forecast – A five year projection of revenues and expenditures for the County's major funds (General Fund, Transportation and Utilities).

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

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

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

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

Appendix Includes the various budget and tax rate resolutions approved by the Board of Supervisors upon adoption of the FY 2015 Budget and a glossary of terms and acronyms.

Adopted Budget Message

Dear Board of Supervisors Members:

Enclosed is the FY 2015 Adopted Budget for Spotsylvania County as approved by the Board on April 15, 2014. As you know, the budget process is our annual process for reviewing community priorities and values. This budget maintains the balance of services provided to the citizens of this County, particularly in the defined priority areas of education, public safety, and transportation, and does so with continued commitment to achieving these priorities through well-balanced financial planning.

The FY 2015 Adopted Budget

The FY 2015 Adopted Budget totals $450.9 million – an increase of $11.9 million (2.7%) compared to the FY 2014 Adopted Budget.

	FY 2014 Adopted	FY 2015 Adopted	Difference $	Difference %
General Fund	$106,886,654	$111,763,541	$4,876,887	4.6%
Economic Dev. Opportunities Fund	748,467	566,960	-181,507	-24.3%
Code Compliance Fund	3,088,259	3,628,569	540,310	17.5%
Transportation Fund	8,091,602	7,840,074	-251,528	-3.1%
School Operating	248,266,081	255,216,671	6,950,590	2.8%
School Food Service	10,044,365	9,530,213	-514,152	-5.1%
Utilities	29,980,372	31,680,488	1,700,116	5.7%
Subtotal Operating Expenditures	**$407,105,800**	**$420,226,516**	**$13,120,716**	**3.2%**
Capital Projects Fund	$13,473,585	$9,779,121	-$3,694,464	-27.4%
School Capital Projects	377,608	7,739,145	7,361,537	1,949.5%
Utilities Capital Projects	18,021,000	13,175,769	-4,845,231	-26.9%
Subtotal Capital Expenditures	**$31,872,193**	**$30,694,035**	**-$1,178,158**	**-3.7%**
Total Budget	**$438,977,993**	**$450,920,551**	**$11,942,558**	**2.7%**

Key factors in maintaining high grade bond ratings are continued in this budget. All fiscal and debt policies are maintained, including a Fiscal Stability Reserve at 10% ($37.6 million) of operating revenues; an operating budget contingency equal to 0.5% ($540,000) of General Fund revenues; and multi-year forecasts for our major funds. The unassigned fund balance in excess of the 10% Fiscal Stability Reserve is estimated at $1.2 million. Each of these pots of funding allows for flexibility within the budget should our conservative estimates of revenues and expenditures not come to fruition. However, staff would first attempt to reduce expenditure budgets during the course of the year prior to using these funds to shore up any shortfalls.

Priority Services Through Schools

The County's single largest investment of community resources is in Spotsylvania's schools. This budget includes a transfer to the Schools of $116.4 million - $1.6 million (1.4%) more than the $114.8 million transfer in place in FY 2014. This $1.6 million combined with $2.7 million in savings from the pay down of existing debt provides an effective increase in ongoing local funding of $4.3 million (3.8%) to the Schools for operating expenditures.

The $116.4 million transfer coupled with State and Federal funding allows the Schools to fund operating costs associated with the 82 additional students projected for the 2014 – 2015 school year; a 1% cost of living adjustment for all employees; a step increase for all School Board approved contracted full-time equivalents; and debt service on existing debt and on $7.7 million in new debt to be issued this summer for technology upgrades, capital maintenance and bus replacements. Additionally, numerous County programs create the healthy and secure environment for children and parents to help ensure success in school and life. Our public safety agencies, parks and recreation programs, regional libraries, and social services are all important pieces of the support structure necessary for Spotsylvania to continue to be a wonderful place to raise and educate children.

Priority Services Through Public Safety

In the past three budgets, we have added 9 deputies and 27 firefighter/medics in an effort to better respond to the calls for help from those in our community. The FY 2015 budget further strengthens the resources in the Sheriff's Office and Fire/Rescue through the addition of two communications officers, two communications operators, a detective, and six full-time and two part-time courts deputies. There were also nine additional firefighter/medics approved outside of the FY 2015 budget process through the SAFER grant.

Additionally, to improve firefighter and firefighter/medic retention, over $300,000 is added for career ladder stipends for senior Fire/Rescue personnel and a new stipend program which was implemented in FY 2014 to incentivize Advanced Life Support (ALS) providers on staff. Further, $52,100 is added in this budget to increase the pay of deputized animal control officers commensurate with the pay of other Sheriff's deputies.

The approved Capital Improvement Plan (CIP) for FY 2015 includes $11.2 million in public safety related capital projects necessary to continue high quality services to the community. These projects include $100,000 for design of a new animal shelter; the final installment ($5.6 million) of the ongoing public safety radio system replacement project; $250,000 for the first year of a multi-year project to replace the computer aided dispatch (CAD) system; and $5.3 million for various fire and rescue equipment. These projects ensure paid staff and volunteers have the tools needed to perform their jobs and respond to emergency and non-emergency calls for service.

Priority Services Through Transportation

The Transportation Fund continues to be funded primarily by the revenue received through the State from the 2.1% sales tax charged to distributors of fuel within Spotsylvania County. The fuel tax revenue is estimated at $4.4 million for FY 2015 and, together with about $845,000 from the Transportation Fund balance funds the non-service district expenses of the Transportation Fund such as annual subsidies to VRE, PRTC and the FRED bus service. The single largest expense within the Transportation Fund is $2.4 million in principal and interest payments on previously issued transportation bonds used to pay for projects like intersection improvements and paving of previously unpaved roads that most of us take advantage of on a daily basis as we travel around the County.

New projects budgeted in FY 2015 include the Mine/Falcon/Spotsylvania Avenue intersection improvement project; the Jones Powell hill improvement project; paving of additional unpaved roads; the Hickory Ridge/Rt. 1 intersection improvement project; a study and preliminary engineering for widening of Morris Road; and the preliminary phases of improvements to exits 118 & 126. New debt service associated with these projects in FY 2015 totals nearly $461,000.

Priority Services Through Steady Taxes

Real Estate – 2014 was a reassessment year. Residential values increased by an average of 5.9% while commercial values declined by 2.3%. Overall, countywide values increased by 4.2%. The equalized tax rate – the rate that would yield 101% of the previous year's levy when applied to the new assessed values - was calculated at $0.863 and many more decimal places. However, the County's existing computer systems allow for only two decimal places to be included in the tax rate. The tax rate was adopted at $0.86 for 2014 - $374,000 short of the equalized rate of $0.863.

Personal Property – Every year, the County updates the values of existing vehicles using NADA values. A 9.4% drop in existing values resulted when the NADA values were applied in early 2014 to vehicles garaged in Spotsylvania, yielding a $4.4 million decrease in revenue at the 2013 personal property rate of $6.37. The rate needed in 2014 to offset that $4.4 million decrease was calculated at $7.03. Instead of fully offsetting the loss in values, the Board set the personal property tax rate at $6.78, tying the 41-cent rate increase to initiatives such as the $1.6 million increase in school funding, $0.8 million for increased funding to the Sheriff's Office, $128,000 to offset the elimination of the property tax on airplanes, and nearly $200,000 to offset the impact to the General Fund of transferring 25% of the Machinery & Tools tax revenue to the EDO Fund.

At the adopted rates, the average residential annual property tax bill will increase $41 while, on average, the annual tax on a vehicle that the taxpayer owned in 2013 and still owns in 2014 will decrease by $24. While there will be variations, on average, a taxpayer owning an average-value residential property and the same vehicle in 2014 that they owned in 2013 will pay $17 more (less than 5 cents per day) in 2014 than in 2013.

Commitment to Our Employees

The constrained budgets of recent years have required reductions in staffing levels and hiring slowdowns. The result of these necessary actions has been that we've asked our workforce to do more with less – taking on more work when a colleague retires and isn't replaced; addressing new and increasing service demands because of a growing population and ever-increasing expectations; keeping up with best practices and professional development items on their own because of cuts to travel and training budgets. For the third year in a row, this budget includes the State-mandated 1% salary adjustment to offset a 1% increase in employees' VRS payments. As required by law, we are on track to have passed on the full 5% employee VRE contribution in FY 2017.

No single item in this budget pleases me more than the 2% COLA budgeted to bring all employees in line with the 2% pay adjustment granted to sworn Sheriff's Office employees in January 2014. I have said time after time that I am continuously impressed by the work and dedication of our staff members. It is the dedication, determination, and sheer will-power and brain-power of our employees that has enabled our services to continue operating seamlessly, almost as though nothing had been reduced in recent years' budgets. The Board has my sincere thanks for acknowledging the work of all – not just certain groups – by approving this 2% COLA in the FY 2015 budget. My hope for future budgets is that we will be able to restore annual merit increases which have been excluded from the budget now for seven years, or move forward with some type of performance-based pay increases.

Expected Future Challenges

Each year Budget staff prepares a five-year financial forecast with the most recent budget set as the first of the five years. Projected out-year costs are compared to projected out-year revenues to arrive at an estimate of annual budgetary deficits or surpluses. The forecast assumes annual inflation in materials and supplies; annual merit increases and COLAs for employees; transfers to the Schools based on a cost per pupil allocation adjusted for steps, COLAs, and inflation; transfers to other funds based on current practices and fiscal policy guidelines; and debt service based on the FY 2015 – FY 2019 Adopted CIP.

You will recall that given the availability of fuel tax revenues to cover transportation expenditures, we temporarily suspended the transfer of decal and set-aside revenues to balance the General Fund budget in FY 2011 through FY 2015. That suspension will need to resume in FY 2017 given the increased debt service costs associated with the local costs of the projects at Exits 118 and 126. Be aware that the five year forecast for the Transportation Fund indicates that at the end of FY 2019, even with the transfer of decal and set-aside funding having resumed in FY 2017, the Transportation Fund balance will be sufficient to support transportation efforts only through FY 2021 at best. After that, another permanent source of funding will be necessary to keep the Transportation Fund afloat. Also, be aware that the reinstatement of the decal transfer in FY 2017 will create an automatic $2.9 million hole in the General Fund. As we move forward with the upcoming bond referendum and determine our prioritized list of transportation projects, it is imperative that we look for new and innovative funding sources to minimize County debt service associated with these much-needed projects.

Also critical to out-year budget balancing will be the advancement of construction related to approved, but currently not built-out developments. While these developments are expected to have a positive impact on County revenues such as real estate, personal property, recordation, meals tax and sales tax, upon build-out they will have significant costs in terms of demands on our infrastructure. Monitoring of the build-out will be essential to the allocation of funding to maintain an acceptable level of service. Please note the CIP section of this document which includes a more detailed analysis.

When the expenditure assumptions noted above are weighed against the projected gradually increasing revenues at equalized rates beyond FY 2015, sizable budget deficits are anticipated over at least the next four years. Since State law requires a balanced budget, unless revenue projections improve significantly, the budget deficits shown in the forecast (page 133) for FY 2016 – FY 2019 will need to be addressed during each budget cycle through increased taxes and/or fees, additional reductions in budgeted expenditures, reprioritization of financed capital projects, or a combination of each of these options. If we are required to reduce expenditures to balance the out-year budgets, any additional reductions will be the reduction or elimination of services. We are beyond across-the-board cuts at this point in time. We have spent the last several years reducing expenditures as much as possible while minimizing impacts to our services and will continue to be smarter about what we do and how we do it to save money and promote a more effective local government. However, maintaining the current level of service while addressing the costs associated with additional needs will require the Board to clearly prioritize needs and funding sources as we move forward.

Conclusion

This budget includes strategies for maintaining current levels of services while improving services provided by Fire/Rescue and the Sheriff's Office and providing additional ongoing funding to the Schools. Within the bounds of anticipated revenues at an $0.86 real estate tax rate and a $6.78 personal property tax rate, the adjustments identified as part of the development of this budget address education, public safety, and transportation as continued priorities while adhering to all fiscal policy guidelines and avoiding the use of one-time revenue to fund ongoing expenditures. Detailed information on revenues and expenditures can be found throughout this budget document, but are summarized in the budget strategy beginning on page 13.

It is important to note that as I write this message in mid-June, we are still waiting for the State to adopt its biennial budget for FY 2015 & FY 2016. The County's FY 2015 Adopted Budget includes assumptions of State revenues based on the Governor's budget from December 2013. Since that time the State has revised revenue projections and is now project a revenue shortfall that will impact FY 2014, FY 2015 and FY 2016. We anticipate the State providing formally quantified projections in mid-August which could negatively impact the level of State funding provided to localities in FY 2015. Once the impacts are known, we may need to adjust our FY 2015 Budget. Because of the uncertainty surrounding the State budget, we plan to request partial appropriation of the FY 2015 Budget, with full appropriation approved at a later date, when impacts are known.

I appreciated the opportunity to work with you during the development of this budget. I thank all the Constitutional Officers, department directors, and staff members who supported me in the work associated with preparation and finalization of this budget. County staff members continue to perform despite added workloads and I appreciate their perseverance. I know that the collective expertise, creativity, dedication and hard work of the County and Schools' staffs will ensure the continued delivery of essential and quality services to the citizens of Spotsylvania in FY 2015 and beyond.

Sincerely,

C. Douglas Barnes
County Administrator

FY 2015 Budget Strategy

The Budget Strategy provides a discussion about the development of and the underlying assumptions within the FY 2015 Adopted Budget. Major changes within revenues and expenditures are identified. This section essentially tells the story behind the development of the FY 2015 Adopted Budget.

Building the Budget – Revenues

Overall, General Fund revenues other than transfers in and the use of fund balance are projected to increase by $6.5 million when compared to the FY 2014 Adopted Budget. $1.0 million of this amount is due to the inclusion in this year's budget of tax relief as revenue. The FY 2015 Budget includes increases in real and personal property tax revenues due to new construction, the assumption of new vehicles coming to the County as replacements to older vehicles, and an increase in the personal property tax rate for property other than business furniture and equipment. It also includes elimination of the property tax on aircraft and assumes increases in sales, meals, recordation, and business license taxes, and in refuse disposal and annual public, educational & governmental (PEG) cable fees. Decreases in revenue are projected for tourism event admissions, court fines and courthouse security fees, and water/sewer administration fees.

$1.0 Million Associated with Tax Relief

We have made an adjustment to both the expense side and revenue side of the budget to match the way tax relief for the elderly and disabled is presented in the Comprehensive Annual Financial Report (CAFR). Typically in our budget we do not include the tax relief on the revenue or expense side since we neither receive the money in our bank account nor pay it out. However, the CAFR requires reporting of tax relief provided in real property revenue and includes an equal expense in the Health/Welfare function. So, when comparing the FY 2014 and FY 2015 budgets, there is a $1.0 million increase in revenue and expenditures associated with tax relief.

Growth in Assessed Value of Real Property

Every two years, the Office of Real Estate Assessments conducts a general reassessment of all real property in the County. The purpose of the reassessment is to bring the value of all real property in the County in line with market values at the time of the reassessment. This is necessary to ensure that taxes used to pay for local government services and programs are distributed equitably among all real property owners. 2014 was a reassessment year. Residential values increased by an average of 5.9% while commercial values decreased by 2.3%. Overall, countywide values increased by 4.2%.

Real Property Tax Rate Set at Less Than Equalized Rate

When properties are reassessed, the Code of Virginia requires the County to calculate and advertise the equalized tax rate. The equalized rate is the tax rate that, when applied to the new assessed values less new construction, yields 101% of the prior year's levy. For 2014, the equalized rate was calculated at $0.863. However, the County's existing computer systems allow for only two decimal places to be included in the tax rate. The tax rate was adopted at $0.86 for 2014 - $374,000 short of the equalized rate of $0.863. Due to new construction and the 1% allowed by State law when calculating the equalized rate, current real estate tax revenues are expected to increase by $2.7 million in FY 2015.

9.4% Reduction in Values of Existing Vehicles

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. For example, application of the new NADA values resulted in the 2009 assessed value of all existing vehicles being 21% less than the 2008 assess values. Then, when the updated NADA values were applied in 2010, the change in value was less than 1%.

The 2014 NADA update yielded a 9.4% decline in values, resulting in a $4.4 million decrease in revenue at the 2013 rate of $6.37. The rate needed in 2014 to offset that $4.4 million decrease was calculated at $7.03 for property other than business furniture and equipment. Instead of fully offsetting the loss in values, the Board set the personal property rate at $6.78, tying the 41-cent rate increase to budget initiatives such as a $1.6 million increase in local funding to schools; $0.8 million in increased funding to the Sheriff's Office; and offsetting the impact to the General Fund of transferring 25% of the Machinery & Tools tax revenue to the EDO Fund. Also offset within the 41-cent rate increase was the impact of the elimination of the personal property tax on aircraft.

When an assumption is made for new vehicles coming to the County during the course of the year and accounting for the new $6.78 tax rate, overall personal property revenue is expected to increase by $2.6 million.

On Average, Residential Tax Bills Up $17 for the Year

At the adopted tax rates, the average residential annual property tax bill will increase $41 while, on average, the annual tax on a vehicle that the taxpayer owned in 2013 and still owns in 2014 will decrease by $24. Of course there will be variations, but on average, a taxpayer owning an average-value ($178,746) residential property and the same vehicle in 2014 that they owned in 2013 will pay $17 more in 2014 than in 2013 - less than five cents per day.

Upward Trend in Other Local Tax Revenues

Meals & Sales Taxes: Receipts from meals and sales taxes continue to increase year over year, adding an estimated $575,000 to the FY 2015 Budget. 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.

Recordation Taxes: As the local housing market continues rebounding and more transactions occur at higher sale prices, the recordation tax revenue to the County is expected to continue to improve year over year again in FY 2015. Though nowhere near the FY 2006 pre-recession high of $5.3 million, the $2.5 million recordation revenue estimate for FY 2015 is $500,000 more than budgeted in FY 2014 based on FY 2013 actual and FY 2014 projected receipts. The improved conditions in the local market could also help with the recordation revenue the County receives from the State as the $10 million quarterly allocation is based upon the percentage that each locality's collections are of statewide collections during that quarter.

Business License Taxes: Approximately $391,000 is added to the projection of Business License revenue in FY 2015 based on actual receipts in FY 2013 and FY 2014. In 2013, the Board increased the threshold for taxation from $200,000 in gross receipts to $750,000. It was anticipated that this change in the threshold would decrease revenue. However, based on increased receipts of existing businesses, the revenue to the County has been higher than projected.

Changes in Certain Other Revenues

Annual PEG Fees: Having typically been approximately $50,000, the annual PEG fee revenue received from cable companies to support the production of local PEG programming was erroneously budgeted at $0 in FY 2014. It is budgeted at $134,000 in FY 2015 and includes PEG fees from the new franchise agreement with Comcast in addition to the existing PEG fees the County has been receiving annually through Verizon.

Refuse Disposal Fees: Based on current tipping fees and an anticipated increase in commercial tonnage being dumped at the landfill, refuse disposal fee revenue is expected to increase by $200,000 in FY 2015.

Tourism Event Admissions – Because no Civil War reenactment event is planned by the County for FY 2015, the tourism event admissions revenue line item is budgeted at $0, a $200,000 decrease compared to the FY 2014 Adopted Budget. Offsetting this reduction in revenue is the elimination of $130,000 in reenactment expenditures.

Court Fines & Courthouse Security Fees – Court fines and the Courthouse security fee revenue have been declining for the past five years. The FY 2015 Budget includes estimates for these revenues commensurate with that received in FY 2013.

Water/Sewer Administrative Fee – As a self-supporting entity, the Utilities Fund reimburses the General Fund for direct services provided by General Fund departments such as Finance, the Treasurer's Office, and Information Services for Utilities billing, collections, and technology services. The FY 2015 Budget projection is reduced by nearly $270,000 to eliminate double-counting of certain charges to Utilities.

Social Services Program Revenues – The County receives partial reimbursement from the State for Social Services and CSA programs. There are varying reimbursement rates depending upon the program. When expenditures are expected to increase for these programs as they are expected to do in FY 2015, we apply typical reimbursement rates to projected expenditures and arrive at an increased level of reimbursement revenue, as well. In FY 2015, reimbursement revenue for Social Services and CSA programs is expected to increase by $311,000.

Use of the Fund Balance

The County's fiscal policy guidelines call for a reserved General Fund balance equal to at least 10% of the operating revenue of governmental funds. This reserved fund balance is known as the Fiscal Stability Reserve, which may be used from time to time to meet unexpected revenue shortfalls or financial emergencies. By policy, appropriations from the Fiscal Stability Reserve require Board approval and must be accompanied by a plan to replenish the reserve to the 10% minimum level. The County's financial advisors have advised that the Fiscal Stability Reserve policy is the single most important financial policy to preserve to maintain strong credit ratings.

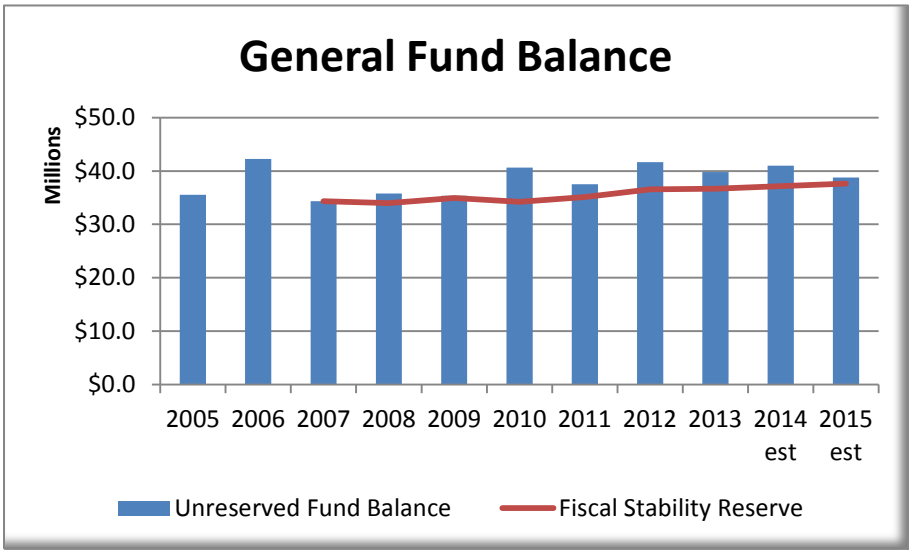
At the end of FY 2014, the fund balance is expected to exceed the required 10% Fiscal Stability Reserve guideline by $3.9 million, $2.4 million of which will be needed to fund non-recurring expenditures in FY 2015.

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

To avoid financing the FY 2015 costs of a $2.0 million reserve for fire equipment, the Adopted Budget includes a $2.0 million transfer of the General Fund balance to the Capital Projects Fund. A complete list of uses of the General Fund Balance follows:

FY 2015 Use of General Fund Balance	
Transfer to Capital Projects Fund for fire equipment	$2,000,000
Payout of Sheriff's deputies overtime pertaining to a lawsuit	154,878
Replacement tractor and mower for Parks & Recreation	33,612
Replacement mower and holding pond pump for Refuse Collection/Disposal	31,500
Replacement ¾-ton pick-up for Parks & Recreation	22,960
Replacement vehicle for Assessment	19,549
Replacement vehicle for Social Services	19,459
Replacement ½-ton pick-up for General Services	19,371
Replacement maintenance vehicle for General Services	17,979
Replacement fingerprinting system and other miscellaneous equipment for Sheriff's Office – Courts Division	14,745
Minor capital improvements and site certification for relocated agility testing site at the Regional Training Center	12,000
One-time equipment purchase for the Sheriff's Office dive team	4,950
Wireless headsets and other miscellaneous equipment for Sheriff's Office – Communications Division	4,390
One-time increase in payment to Thurman Brisben homeless shelter for repairs	2,000
PA system and camcorder for Sheriff's Office K-9 unit	1,400
Total	**$2,358,793**

The graph below shows the historic overall General Fund balance relative to the 10% Fiscal Stability Reserve policy level. The Fiscal Stability Reserve policy became effective in FY 2007. Therefore, there is no data showing for the variable prior to FY 2007.



"The County maintains very strong finances, including its very strong general fund reserves, despite some revenue declines in economically sensitive revenue

STANDARD & POOR'S

A narrative on revenues for all funds begins on page 95.

	$ in millions
FY 2014 Adopted Budget – Revenue (General Fund)	**$232.4**
Changes in General Estimates	
Real Property Tax	$2.8
Personal Property Tax	$2.7
Local Sales Tax	$0.3
Business License Tax	$0.4
Recordation Tax	$0.5
Meals Tax	$0.2
Refuse Disposal Fees	$0.2
Tourism Event Admissions	($0.2)
County Court Fines	($0.3)
Water/Sewer Administration Fees	($0.3)
Social Services & CSA	$0.3
Subtotal	$6.6
Change in Use of Fund Balance	($0.7)
	$ in millions
FY 2015 Adopted Budget – Revenue (General Fund)	**$238.3**

Building the Budget – Expenditures

Constraints, Commitments and Opportunities

In addition to maintaining many of the budget reductions made during the past six years, the FY 2015 Adopted Budget was developed within additional budget constraints and responsive to certain commitments the County has to its citizens, employees, and bondholders.

Constraints – The price of certain normal costs of doing business is expected to increase by $2.0 million in FY 2015.

- The FY 2014 Adopted budget included a 1% COLA effective mid-year (January 1, 2014) for all employees. Then, in January 2014 the Board of Supervisors approved an additional 2% salary adjustment for all Sheriff's Office sworn staff. The annualized cost of these two adjustments that were provided for only a portion of FY 2014 is an increase of over $500,000 in FY 2015.

- There was a decrease in Spotsylvania's overall Virginia Retirement System (VRS) rate from 16.32% to 15.58%. The rate is split between employees and the County, dependent upon an employee's hire date. There was an increase in the VRS Life Insurance rate from 1.19% to 1.32%. The combination of these two changes, netted a decrease of almost $200,000.

- 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 2015 will be the third year of the 1% per year phase-in. Additionally, the General Assembly required 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 2015:

    - Employees hired July 1, 2012 or later pay 5% and the County pays 10.28%. Employees hired before July 1, 2012 will pay 3% in FY 2015 and the County will pay 12.28%.

    - Employees hired before July 1, 2012, will receive a 1% salary increase, effective July 1, 2014, 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 $100,000.

- Health insurance costs are anticipated to increase by almost $500,000. The increase is due in part to the annualized cost of the health insurance increase that was effective October 2013. There was also an estimated 4.6% increase in overall health insurance costs effective October 2014. For FY 2015, there is no change in the current health insurance

employer/employee split, however, the premium holiday provided to current full-time employees that was approved by the BOS in FY 2014, will end on June 30, 2014. With the end of the premium holiday, current full-time employees will pay the full cost of their share of the bi-monthly plan premium effective July 1, 2014.

- Worker's Compensation rates are anticipated to increase by 6%, an increase of almost $200,000 in FY 2015.

- Postage, fuel, supplies and utility costs are expected to increase by approximately $300,000.

- An increase of $300,000 in Social Service and Comprehensive Services (CSA) programs is anticipated in FY 2015 due mainly to increases in adoption subsidies and CSA participants.

- The Governor's FY 2015 Budget included funding for the addition of 30 judges across the State of Virginia, seven of which will likely be located in the 15th District, which includes Spotsylvania County. We anticipate the addition of two judges in Spotsylvania, one for the Circuit Court and one for General District Court. In support of those two new judges, the FY 2015 Budget includes almost $500,000 for the addition of six additional Court Deputies. The hiring of these positions will be delayed until the final location of judges is determined by the State.

- This budget also includes over $100,000 for the addition of two part-time Court Deputies and an increase in overtime funding related to mental health transports. Previously the time for mental health holds was four hours, with a possible extension of two additional hours if necessary. The General Assembly recently passed legislation to increase the hold to eight hours, plus an additional four hours, if necessary, for a total of up to 12 hours.

- The addition of nine new Firefighter/Medics through the receipt of a SAFER grant in FY 2014 is anticipated to create a reduction in FREMS overtime costs for FY 2015. A portion of the overtime funding is used to implement a Career Ladder Program in FY 2015. During FY 2014 funding was added to provide stipends for ALS providers in an effort to reduce turnover. The net impact of these changes is an estimated decrease of approximately $300,000.

Commitments and Opportunities – In addition to the increases experienced in typical operating costs, regional and County-wide commitments are also impacting the FY 2015 Adopted Budget.

- For the seventh year in a row, no funding is available to provide merit increases to employees. All employees who did not receive the 2% salary adjustment given to sworn Sheriff's Office staff in January 2014 will receive a 2% COLA on July 1, 2014. Full-time staff hired before July 1, 2012, will also receive the State-mandated 1% increase to help offset the mandated additional 1% VRS contribution those employees will begin paying effective July 1.

- Two new Eligibility workers will be added mid-year (January 1, 2014) to provide accurate and timely intake and case maintenance services necessary for the federally and state mandated public assistance programs of Supplemental Nutrition Assistance Program (SNAP [formerly Food Stamp program]); Temporary Assistance to Needy Families (TANF); Medicaid and FAMIS; Energy Assistance and Cooling programs; and Auxiliary Grant Program for Elderly, Blind and Disabled.

- Almost $400,000 is added for the addition of two new Communication Officers and two new Communication Operators to enhance the staffing of the E911 center; and an additional Detective to address the increased workload in the Criminal Investigation Division.

- Over $100,000 is added for Public Safety training and the deputization of Animal Control Officers.

- The County will continue its partnerships with regional agencies in FY 2015.

  - Contributions to the regional jail and juvenile detention center increase by a total of approximately $200,000 due to increased usage and the Jail Board's decision to use one-time funding to fund a portion of the regional jail's annual debt service in FY 2014.

  - There was an increase of over $40,000 for Spotsylvania's contribution to the Rappahannock Community Services Board (RACSB) to fund salary increases for RASCB staff and to fund the County's share of additional RACSB staff due to the significant increase in mental health needs in the region.

  - The County's share of funding for the Rappahannock Criminal Justice Academy is increasing by approximately $20,000 due to a combination of increased rates and usage.

- General Fund debt service is increasing by approximately $500,000 in FY 2015. The increase is due to the planned bond financing of several capital projects, including the Judicial Center renovations, the final installment of the ongoing public safety radio system replacement project and the purchase of replacement fire and rescue equipment. The added cost of financing these new projects is partly offset by reductions in debt service expenses due to typical annual fluctuations in payment schedules for existing debt, netting an increase of $500,000 in FY 2015 debt service.

- All fiscal policy guidelines are maintained as part of the FY 2015 Adopted Budget.

Other Adjustments

- As mentioned earlier in this Budget Strategy, an adjustment was made to both the expense side and revenue side of the budget to match the way tax relief for the elderly and disabled is presented in the Comprehensive Annual Financial Report (CAFR). This change adds $941,735 to the General Fund expenditures in FY 2015.

- There is no planned reenactment in FY 2015, netting a reduction of approximately $130,000 in FY 2015.

- Funding for those Information Technology (IT) equipment replacements that meet the guidelines of capital expenditures has been moved to the Capital Projects Fund in FY 2015. This change shifts $492,000 from the General Fund budget to the Capital Projects Fund budget. In FY 2015, the IT computer equipment request included an increase in funding for other purchases that do not meet the guidelines of capital expenditures. The net of the increased funding for those purchases and the shift of $492,000 to the Capital Projects fund is a $200,000 decrease to the General Fund.

A net of 19 new full-time positions is added to the FY 2015 Adopted Budget, as shown on the following page.

A Net of 19 New Full-Time Positions for All Funds:

- Elimination of the Community Development Administrator position and an offsetting addition of an Assistant County Administrator.
- Conversion of a part-time Accounting Technician I to full-time to address the increasing workload in the Grants division.
- Addition of 6 Court Deputies to support the anticipated addition of several new judges in Spotsylvania County.
- Addition of two Communication Officers and two Communication Operators to enhance E911 staffing.
- Addition of one Detective to address workload in the Criminal Investigations division.
- Addition of two Eligibility Workers at mid-year to address workload in Social Services.
- Addition of a Heavy Equipment Mechanic/Welder at mid-year to be shared by Composting and Refuse Disposal. The addition of this position will result in a reduction of expenses associated with the current practice of outsourcing heavy equipment repairs.
- Addition of two Utility Field Crew workers for the Closed Circuit Television (CCTV) program to provide the support necessary to meet Industry Standards for inspection of sewer lines.
- Addition of two Utility Field Crew workers for the Valve and Fire Hydrant Maintenance program to meet goals in accordance with AWWA (American Water Works Association) standards.

In addition to the positions outlined above, there was a net increase of 0.90 part time FTEs as shown below.

A Net increase of 0.90 FTE Part-Time General Fund Positions:

- Elimination of a part-time (0.50 FTE) Accounting Technician I by converting the position to full-time to address the increasing workload in the Grants division.
- Addition of two part-time (0.70 FTE) Deputy Sheriffs to address recent General Assembly changes that increased the potential hold time for mental health transports.

Transfers to Other Funds

Schools –The FY 2015 budget includes a transfer to the Schools of $116.4 million - $1.6 million (1.4%) more than the $114.8 million transfer in place in FY 2014. This $1.6 million combined with $2.7 million in savings from the pay down of existing debt provides an effective increase in ongoing local funding of $4.3 million (3.8%) to the Schools for operating expenditures. In sum, this transfer pays 100% of the Schools' $22.9 million FY 2015 debt service and funds $41.7 million more than the minimum transfer legally required by the State to meet Standards of Quality (SOQs).

Capital Projects Fund – Consistent with fiscal policy guidelines, a transfer from the General Fund to the Capital Projects Fund is budgeted at $6.4 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 2015, the transfer is budgeted at 2.75% of General Fund revenues. Additionally, a one-time transfer of $2.0 million is transferred from the General Fund balance to the Capital Projects Fund for a fire equipment reserve. The transfer to the Capital Projects Fund in FY 2015 is a decrease of nearly $700,000 when compared to the FY 2014 transfer to the Capital Projects Fund due to removal of a one-time $3.4 million transfer in FY 2014 for the public safety radio system project.

Economic Development Opportunities (EDO) Fund – Almost $300,000 is transferred from the General Fund to the EDO fund for the costs of previously approved incentives. In addition, 25% ($190,000) of the Machinery and Tools tax revenue and funding for the Fredericksburg Regional Alliance and Towne Center Light Show is transferred to the EDO Fund. This $190,000 will remain in the EDO Fund balance until the Board of Supervisors takes action on specific uses.

FY 2014 Adopted Budget – Expenditures (General Fund) $232.4

$ in millions

Mandated services[1] (38.7%)	$90.0
Commitments[2] (39.4%)	$91.6
Other services (21.9%)	$50.8
	$232.4

Changes in Constraints	
FY15 impact of FY14 salary adjs. (mid-year COLA & sworn staff salary adjs.)	$0.5
Health Insurance, VRS & Worker's Compensation increases	$0.6
Postage, Fuel, Supplies, Auto repairs & Utilities	$0.3
DSS & CSA Services	$0.3
Addition of 6 Court Deputies (Judges) & 2 PT Deputies (Mental Health transport)	$0.6
Reduction FREMS OT, net of ALS stipends and Career Ladder	($0.3)
Subtotal Changes	$2.0
Changes in Commitments	
Employees (other than Sworn Sheriff staff) – 2% COLA effective July 1, 2014	$0.8
Funding of 2 New Eligibility Workers Effective January 1, 2014	$0.1
Funding of 2 new E911 Officers, 2 new E911 Operators, and one new Detective	$0.4
Increased funding for Public Safety training	$0.1
Regional Jail, Juvenile Detention, RACSB, & Criminal Justice Academy	$0.3
Net Increase in Debt Service	$0.5
Subtotal Changes	$2.2
Other Adjustments	
Tax Relief for the Elderly	$0.9
Eliminate Reenactment funding	($0.1)
Move portion of IT Capital replacements to Capital Projects Fund	($0.2)
Subtotal Changes	$0.6
Changes in Transfers	
Transfer to School Operating	$1.6
Transfer to Capital Projects	($0.7)
Transfer to Economic Development Opportunities Fund	$0.2
Subtotal Changes	$1.1

$ in millions

FY 2015 Adopted Budget – Expenditures (General Fund) **$238.3**

[1] Is representative of the legally required local contribution to Schools and mandated services such as Constitutional Officers, Social Services, solid waste collection and disposal, etc. May not be exact.

[2] Reflects County and Schools debt service, regional agency contributions, the transfer of cash to the CIP, and the transfer to Schools above the amount necessary to satisfy legal and debt service requirements.

FY 2015 Adopted 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)
- Funding for the new public safety radio system
- Funding to implement stipends for Fire/Rescue Advanced Life Support (ALS) providers
- Funding to increase the number of Court Deputies, Detectives and Emergency Communication positions

Highlights of FY 2015 Adopted Budget

Schools –

- The local transfer to the School Operating Fund is increased by $1,585,000 to $116,415,339. Due to School debt retirement and minimal new issuances, the $116.4 million provides approximately $4.3 million in additional funding for school operations in FY 2015.

Public Safety –

- Addition of stipends for ALS providers, in an effort to reduce turnover.
- Four Emergency Communication positions are added to the Sheriff's department to enhance E911 staffing.
- One Detective position is added to address work load increase.
- Six Court Deputies are added to support the anticipated addition of several new judges in Spotsylvania.
- Two part-time deputies and increased overtime to address changes to mental health transport laws.

Transportation –

- VRE revenue allows suspension of transfer of decal and set-aside revenue for fifth year
- Intersection improvements and improvements to exits 118 and 126 are included in the CIP

Tax Rates/Fees –

- Real Property tax rate is equalized at $0.86.
- Personal Property tax rate increased to $6.78 partially offsetting decreasing NADA values.

Staff –

- 2% COLA effective July 1, 2014 for all employees that did not receive a 2% COLA in January 2014.
- Estimated 4.6% increase in overall health insurance costs.
- The Health Insurance premium holiday approved in FY 2014 is not extended to FY 2015.
- Additional 1% pay increase to help offset the additional 1% VRS contribution employees must pay.
- Decrease in overall VRS rate from 16.32% to 15.58%.
- 19 new full-time positions added, eleven of which are related to public safety.

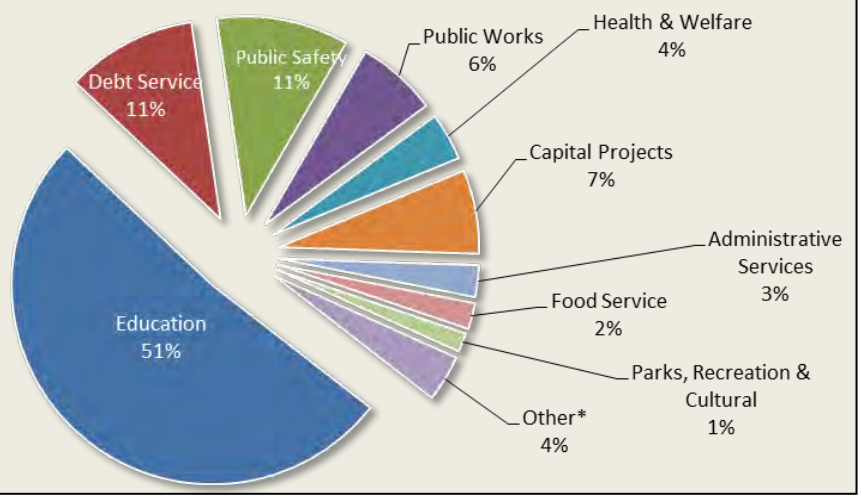
	FY 2014 Adopted	FY 2015 Adopted	Difference $	Difference %
General Fund	$106,886,654	$111,763,541	$4,876,887	4.6%
Economic Dev. Opportunities Fund	748,467	566,960	(181,507)	(24.3%)
Code Compliance Fund	3,088,259	3,628,569	540,310	17.5%
Transportation Fund	8,091,602	7,840,074	(251,528)	(3.1%)
School Operating	248,266,081	255,216,671	6,950,590	2.8%
School Food Service	10,044,365	9,530,213	(514,152)	(5.1%)
Utilities	29,980,372	31,680,488	1,700,116	5.7%
Sub-Total Operating Expenditures	**$407,105,800**	**$420,226,516**	**$13,120,716**	**3.2%**
Capital Projects Fund	$13,473,585	$9,779,121	($3,694,464)	(27.4%)
School Capital Projects	377,608	7,739,145	7,361,537	1,949.5%
Utilities Capital Projects	18,021,000	13,175,769	(4,845,231)	(26.9%)
Sub-Total Capital Expenditures	**$31,872,193**	**$30,694,035**	**($1,178,158)**	**(3.7%)**
Total Budget	**$438,977,993**	**$450,920,551**	**$11,942,558**	**2.7%**

Personnel
Full Time Equivalent (FTE)

	FY 2014	FY 2015
County	958.26	978.16
Schools	3,010.50	3,021.50
Total	**3,968.76**	**3,999.66**

Expenditures by Function – All Funds

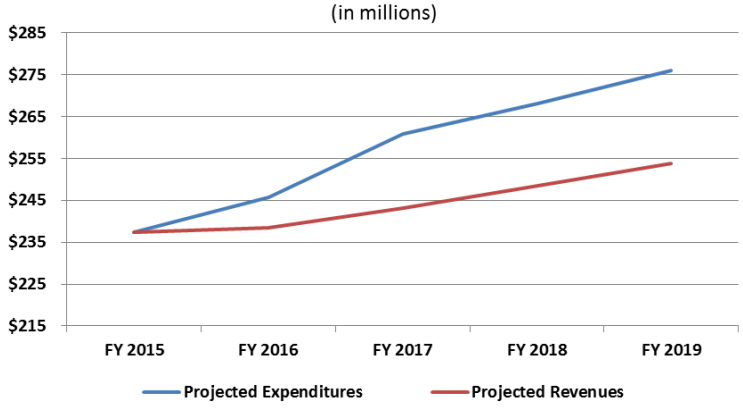
$450,920,551 excluding transfers out



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

General Fund Forecast

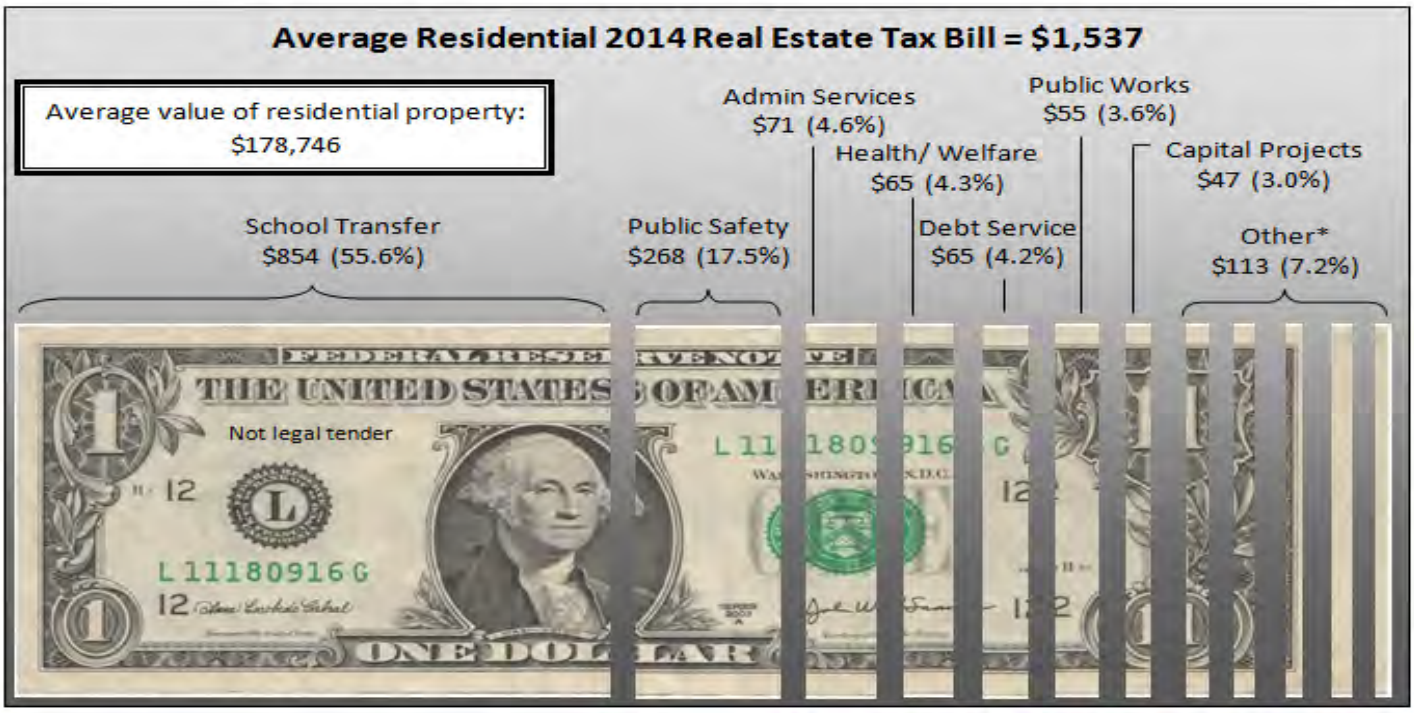
(in millions)



Breakdown of General Fund Transfer to Schools

	2014 Adopted	2015 Adopted
• Required Local Effort	$44,116,544	$51,849,984
• Required Local Match for Opt. Programs	$1,650,255	$1,599,490
• Debt Service	$25,622,391	$22,897,604
• Additional Local Transfer	$43,441,149	$40,068,261
Total Local Transfer	**$114,830,339**	**$116,415,339**

Average Residential 2014 Real Estate Tax Bill = $1,537



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

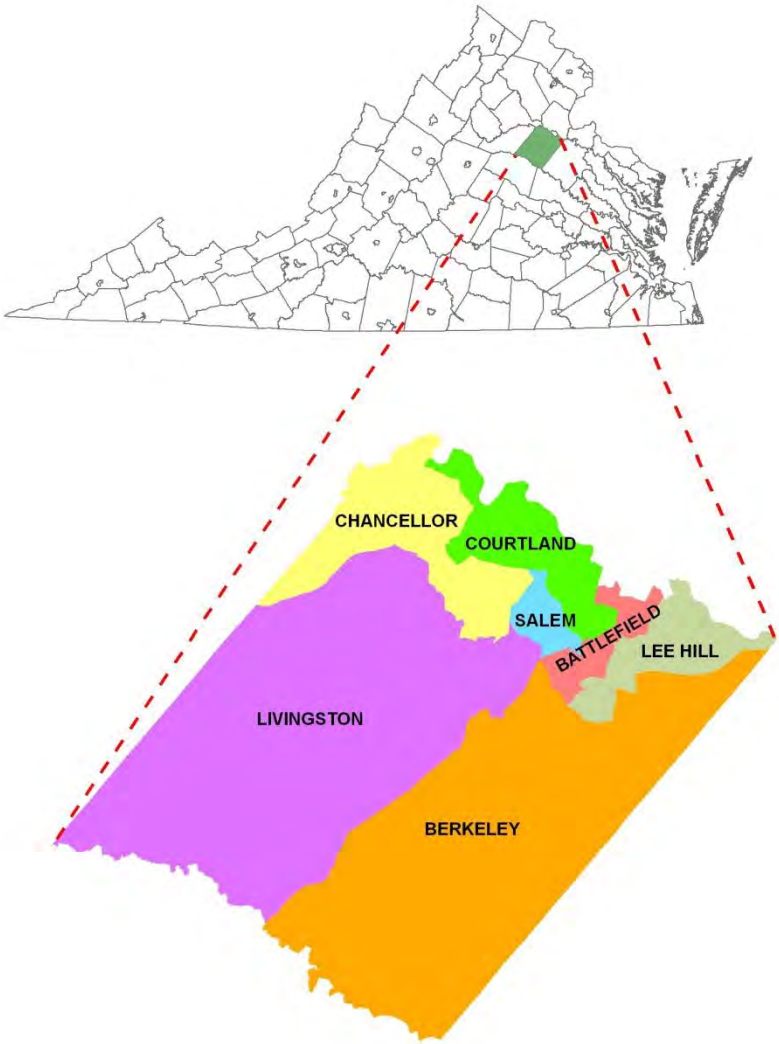
Overview of Spotsylvania County

History In 1721, a vast new county was formed in the young colony of Virginia. Extending far beyond the Blue Ridge Mountains, this frontier outpost was named for Alexander Spotswood, Colonial Governor of Virginia.

Much of Spotsylvania County's early development is attributed to Spotswood's ironworks that he founded in the early 1700's. Spotswood's "Iron Mines Company," a mining and smelting operation, was founded in 1725 at Germanna. This was the first fully equipped iron furnace in the colonies and Spotsylvania County's first industry. Iron was hauled to the Rappahannock River for shipping. A wharf was built at the mouth of Massaponax Creek where ships docked to load wares for colonial ports. Wares from the Iron Mines Company included firebacks, pots, pans and kettles. A blast furnace, also founded by Spotswood, was operated in this area from 1730 through 1785. Remnants of the ironworks are still found in the County. Under Spotswood's resourceful leadership, a road network for transporting the iron was laid out and skilled laborers were imported from Germany. At his death in 1740, Spotswood left behind a nearly self-sufficient iron empire that set in motion the rise of America's iron and steel industry. Spotswood's furnace was acquired in 1842 by the United States government who set up a forge and foundries. Here, the government made hundreds of cannons to supply the Mexican War. At that time, it was one of the most important cannon works in the country.

Four major Civil War battles were fought on Spotsylvania soils, including one of the bloodiest of the war, the Battle of Spotsylvania Courthouse in May 1864. Here the armies of Ulysses S. Grant and Robert E. Lee saw one of the most intense clashes in American history: the Union attack on the Confederate-held "Bloody Angle." This battle marked the beginning of the fall of the Confederacy. Also, it was in Spotsylvania County, at Chancellorsville, that Stonewall Jackson fell to the mistaken fire of his own men. The National Park Service maintains more than 4,400 acres of the Civil War battlefields in various locations throughout Spotsylvania County.

Geography Spotsylvania County, consisting of approximately 400 square miles, is located in eastern Virginia, midway between the nation's capital in Washington, D.C and the State capital of Richmond, both of which are about 50 miles distant. Both capital cities are easily accessible by rail and highway. The County is bounded by Caroline County on the east, Louisa and Hanover Counties along the North Anna River on the south, Culpeper and Stafford Counties and the City of Fredericksburg on the north along the Rappahannock and Rapidan rivers, and Orange County on the west. About 65% of the County is located in Virginia's Piedmont physiographic province and about 35% is in the Coastal Plain. Elevations range from sea level to 540 feet. Drainage is provided by the Rappahannock and Rapidan rivers in the northern and eastern parts and the Mattaponi and North Anna Rivers in the central and southern parts of the County.



Government The Board of Supervisors is the governing body of the County. The Board is comprised of seven members, who are elected for four-year terms. The Board members annually elect a chairman and a vice-chairman for one-year terms. Historically, the terms of all current members expired in the same year. However, beginning with the November 2007 general election, the Board is elected to staggered terms, which resulted in three members being elected at one election cycle and the remaining four members being elected at a subsequent election cycle. The terms of four current members expire on December 31, 2015. The terms of the remaining three members expire on December 31, 2017. Spotsylvania County Public Schools are governed by a seven-member elected School Board.

The County functions under the traditional form of government with a County Administrator. Under this form of government, the elected officials include the members of the Board, the Treasurer, the Commissioner of the Revenue, the Sheriff, the Clerk of the Circuit Court and the Commonwealth's Attorney. Mental Health/Mental Retardation Services are provided by the Community Services Board. The Health Department and the Court System are under the control of the Commonwealth of Virginia. All other functions of the County government are managed by department directors who in turn report to the County Administrator.

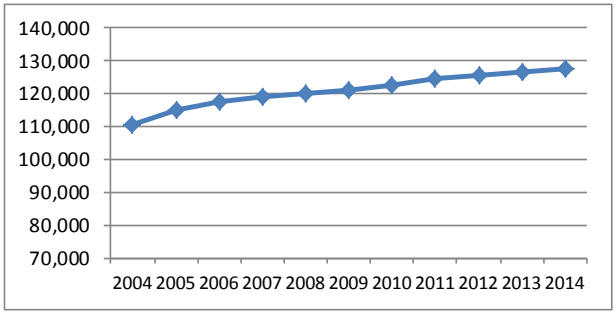
The County Administrator is appointed by the Board to act as the Board's agent in the administration and operation of the departments and agencies. All departments directly responsible to the Board report to the County Administrator, and he or she acts as the Board's liaison to all other departments and agencies. The County Administrator serves at the pleasure of the Board.

The County provides general governmental services for its citizens including emergency medical services and fire protection, collection and disposal of refuse, water and sewer services, parks and recreation, libraries, and detention centers. Other services provided by the County, for which partial funding is received from the State, include public education in grades K-12 and certain technical, vocational and special education, mental health assistance, agricultural services, law enforcement, health and social services, and judicial activities.

Population The Planning Department estimates Spotsylvania County's 2014 population to be 127,715. As shown in the graph below, 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 the rate of growth in the County, growth rates have declined, with the rate of population growth between 2013 and 2014 estimated at 0.9%.

Population of Spotsylvania County

2004	110,552
2005	114,909
2006	117,718
2007	118,939
2008	120,015
2009	120,977
2010	122,397
2011	124,477
2012	125,684
2013	126,569
2014	127,715



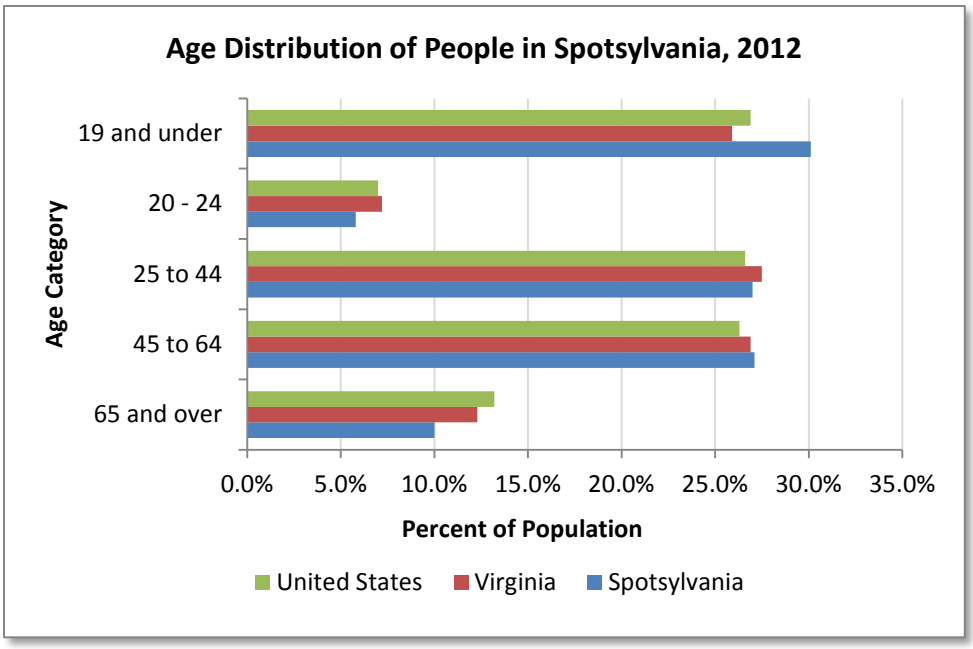
Estimates for 2003 – 2012 are from the U.S. Census Bureau
Estimates for 2013- 2014 provided by Spotsylvania's Planning Department staff

The U.S. Census Bureau estimates that in 2012, 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. The table below compares the 2012 racial/ethnic composition of Spotsylvania County with that of Virginia and the United States.

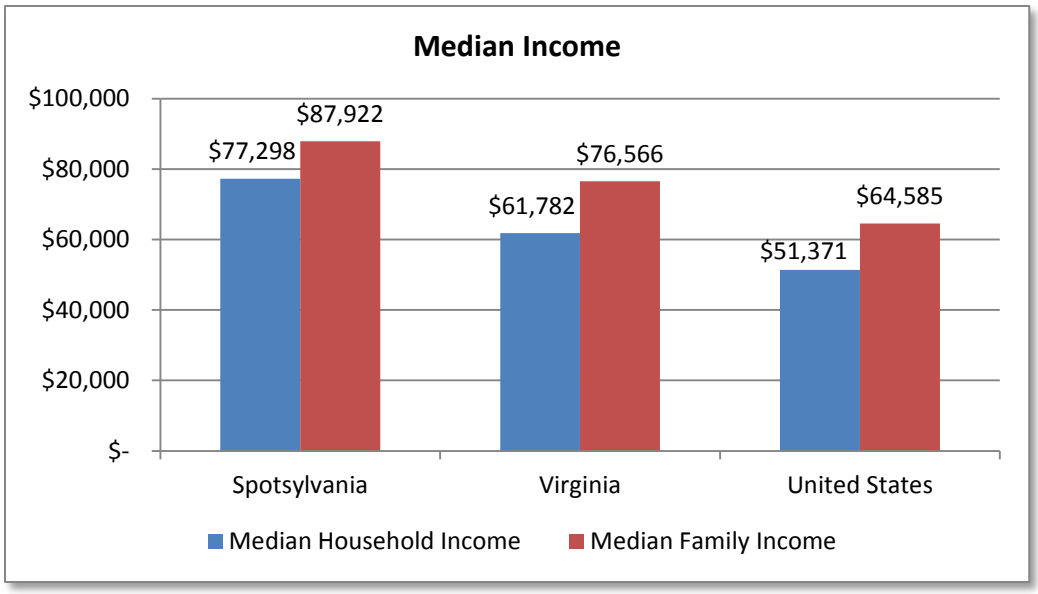
2012 Population by Racial/Ethnic Group

Group	Spotsylvania	Virginia	United States
White	71.6%	64.1%	63.0%
Black or African American	15.8%	19.7%	13.1%
Hispanic or Latino	8.0%	8.4%	16.9%
Asian	2.4%	6.0%	5.1%
American Indian or Alaska Native	0.4%	0.5%	1.2%
Native Hawaiian or Pacific Islander	0.1%	0.1%	0.2%
Other	1.7%	1.2%	0.5%

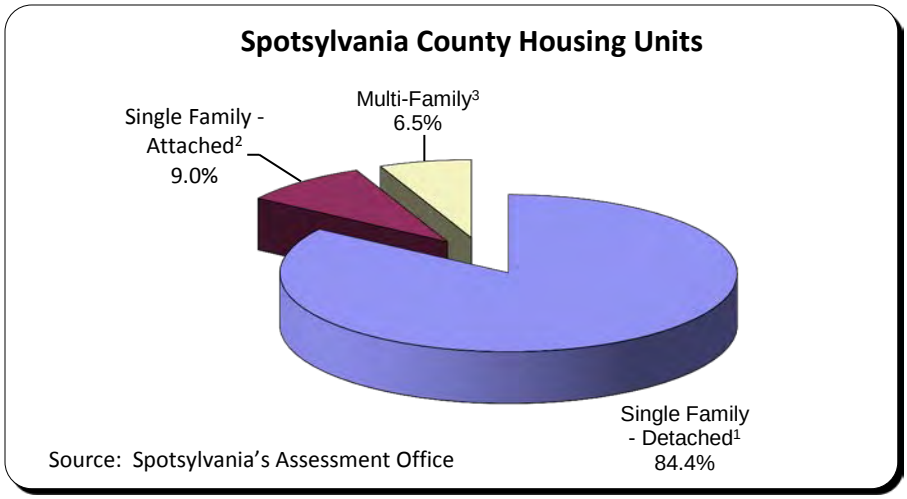
As shown in the graph on the following page, the majority of the County's population (64%) was estimated to be greater than or equal to 25 years of age, with 6% estimated between the ages of 20 and 24 and 30% estimated to be 19 or younger. The percentage of the population between ages 20 and 64 in Spotsylvania is representative of 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.



Personal Income According to the U.S. Census Bureau, in 2012, Spotsylvania's median household income was estimated at $77,298 and median family income was estimated at $87,922. The following graph compares the median household and median family income for Spotsylvania, Virginia, and the United States in 2012.

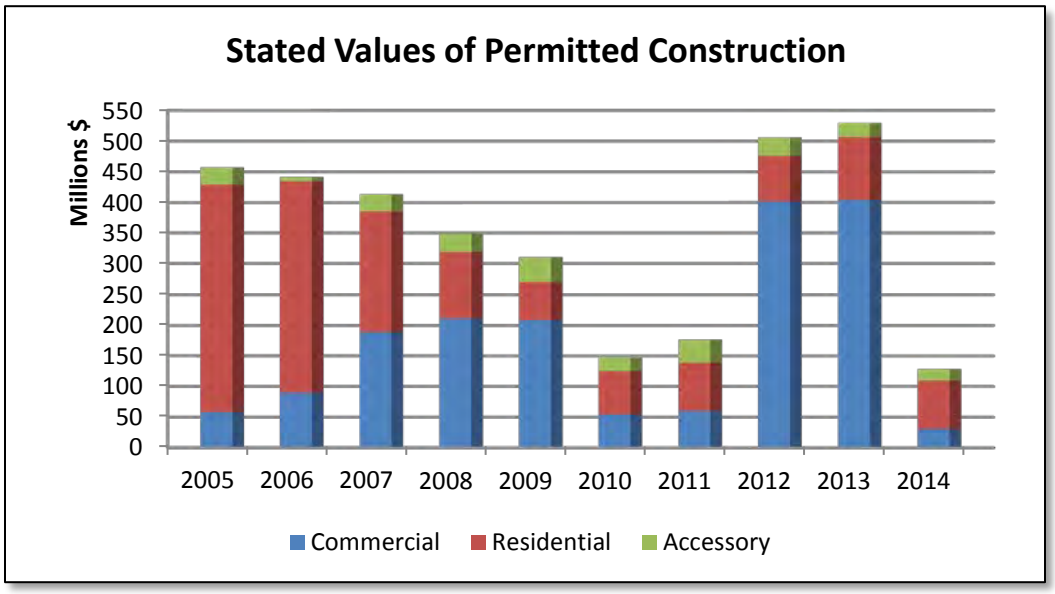


Housing As of December 31, 2013 there are 44,555 housing units in Spotsylvania County. A housing unit can be multi-family or single-family, attached or detached. The majority (84.4%) of the housing units in Spotsylvania are single-family detached units. Since 2000, the number of housing units in the County has increased by 33.8%. Of the 11,246 housing unit increase since 2000, 78% were single-family, detached homes; 13% were single-family attached homes; and 9% were multi-family apartments or condominiums.

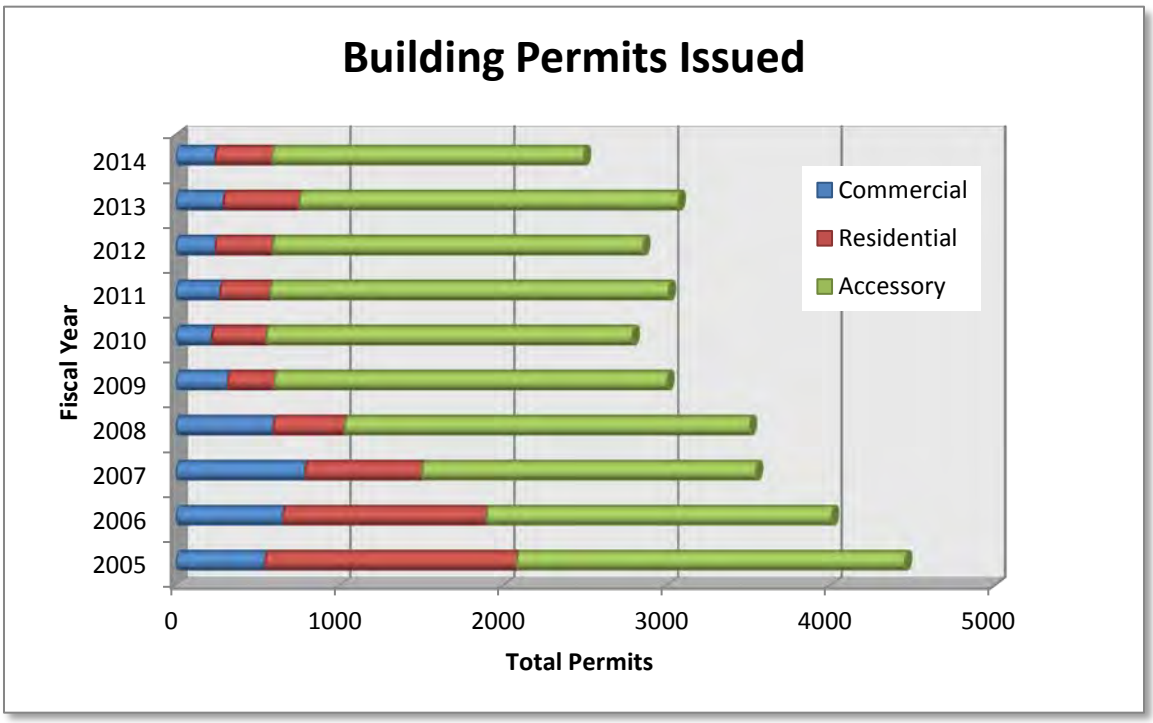


[1] Includes trailers, manufactured homes and mobile homes
[2] Consists of duplexes and townhouses
[3] Consists of apartments and condominiums and assisted living housing units

The graphs below illustrate construction activity within Spotsylvania during the past ten years. The number and 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 these permitting figures. The number of commercial permits began increasing in 2005 and continued through 2008. Commercial permitting then began declining in 2009, 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 2014 figures are through April 30, 2014.



The 2014 figures are through April 30, 2014

Community Facilities

- 31 Schools
- 11 Parks
- 1 Outdoor Amphitheatre
- 6 Community Centers
- 1 Teen/Senior Center
- 1 Visitors Center
- 10 Fire/Rescue Stations
- 12 Convenience Sites
- 1 Landfill
- 1 Animal Shelter
- 1 County Museum

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 Economic Development department and Economic Development Authority (EDA) continue to jointly embark on a vigorous effort to better understand and track trends in the local economy, as well as evaluate the potential for future growth of existing industries. These activities are a reflection of a larger initiative by the Board of Supervisors to take better advantage of the County's opportunities and to evaluate the return on investment in various government-supported development activities.

- The County's target industries include healthcare, manufacturing, high tech/IT/defense, and tourism. Efforts continue to target military and defense contractors as a professional sector based on Spotsylvania's highly accessible location within proximity of three regional military bases.

- The County also maintains a commitment to existing businesses through a Business Retention and Expansion (BRE) program. The department hired a full-time BRE manager in 2012 and maintains an extensive database of business contacts.

- On a continuing basis, Economic Development serves as a liaison between federal and state government and local businesses, providing information and technical assistance in a variety of areas including funding, government contracting and specialized workforce training. To this end, the department maintains an active membership and/or dialogue with numerous regional organizations including the Virginia Economic Development Partnership; the Virginia Employment Commission; the Fredericksburg Regional Alliance; the Chamber of Commerce; the Greater Fredericksburg Regional Tourism Partnerships; the International Economic Development Council; and others. Economic Development also maintains

relationships with local military bases and four institutions of higher learning that are in regional proximity to the County.

- The County offers Technology and Tourism Zone Programs that serve both new and existing qualified businesses. The Technology Zone covers the County's primary settlement district, encompassing fully-serviced business corridors to encourage growth in the County's high-technology sector. Qualifying businesses located with the Technology and Tourism zones are afforded local tax rebates on Business, Professional and Occupational License (BPOL) and Machinery and Tools taxes, and are placed in the County Targeted Industries program.

- The County has two HUBZone designations that offer businesses an advantage when applying for federal contracts. There is one HUBZone located in the northern portion of the County on the Rt. 3 corridor and another is located near Lake Anna.

- The Business Incentive Grant (BIG) program was developed to create quality employment opportunities and expand the tax base by offering new or expanding small businesses cash grants to partially defray the costs associated with start-up operations or expansion projects.

- The County's Targeted Industries program is designed to expedite the review and approval of site building plans involving targeted businesses. Under this program, County staff works closely with the business or developer to reduce the potential for delays in the plan review and approval processes.

- To maximize the County's tourism potential, Tourism prepared an in-depth assessment and development plan for tourism. This assessment incorporates the results of a customized computer model developed to track visitation to local attractions and overnight stays in hotels, B&Bs and campgrounds located in the County. A significant expansion of previous reports, the "dashboard" as it is known provides an overall view of the value of tourism and a means of tracking seasonal trends and forecasting tourism-related revenue.

- Additionally, a new tourism website has been completed to further promote the growth of tourism and help fill unused capacity at hotels and other attractions within the County.

Employment Status within Spotsylvania

Employment Status	2000	2012	% Change
Population 16 years old or older	66,138	96,375	45.7%
In labor force	47,747	66,140	38.5%
- Employed - civilian	45,651	61,246	34.2%
- Employed - armed forces	595	619	4.0%
- Unemployed	1,501	4,275	184.8%
Not in labor force	18,391	30,235	64.4%

The following two tables list the principal private employers in the County and in the region, illustrating the diversification of business.

Top 20 Public & Private Employers within the County (as of May 2014)

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
CVS Pharmacy	Pharmacy Distribution Warehouse	250-499
Food Lion	Grocery	250-499
AT Solutions	Support to Counterterrorist Activities	250-499
Germanna Community College	Education	250-499
Carmax	Automotive Dealer	100-249
Giant Food	Grocery	100-249
EOIR Technologies	Sensor Technology	100-249
Rappahannock Goodwill	Social Assistance/Thrift Stores	100-249
Richmond Fitness	Gym	100-249
West Asset Management	Business Marketing/Communications	100-249
Target Corporation	Retail	100-249
Costco	Retail	100-249
Rappahannnock Electric Cooperative	Utility	100-249
Kaeser Compressors	Air Compressors	100-249
McDonalds's	Restaurant	100-249
Radley Honda	Automotive Dealer	100-249

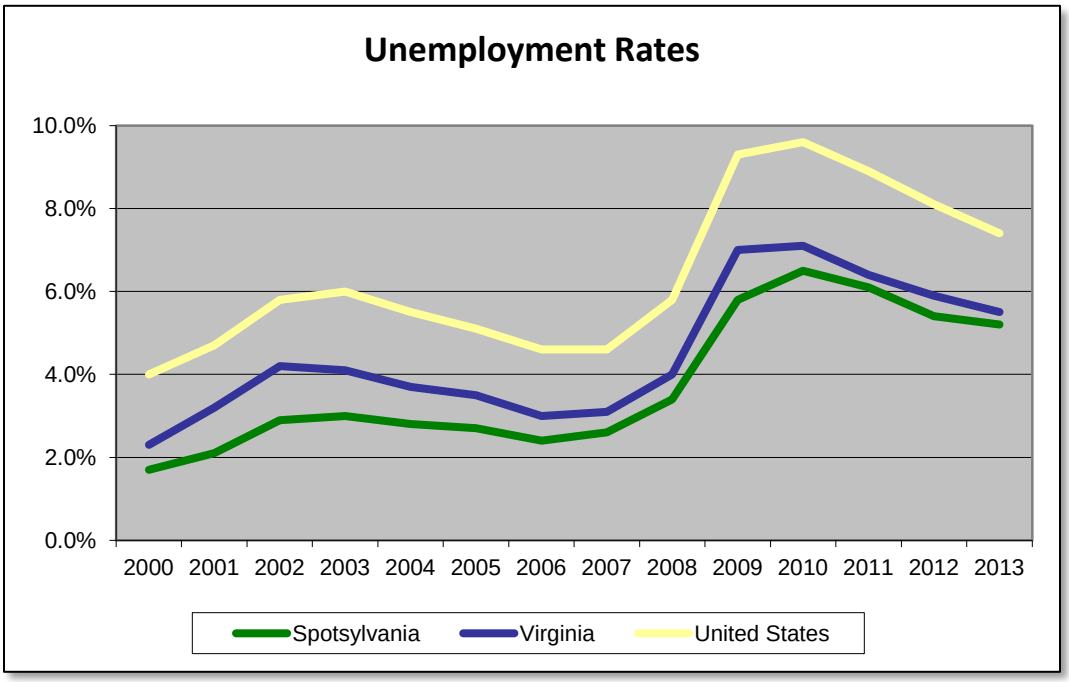
Source: Virginia Employment Commission

Other Public & Private Major Employers in Surrounding Area (as of May 2014)

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+
Mary Washington Hospital	Hospital	1,000+
Federal Bureau of Investigation	Federal Government Agency	1,000+
University of Mary Washington	Education	1,000+
County of Stafford	Local Government	1,000+
Caroline County Schools	Education	500-999
City of Fredericksburg	Local Government	500-999
Medicorp Health System	Healthcare	500-999
Stafford Hospital Center	Hospital	500-999
McLane Mid Atlantic	Distributor for Convenience Stores	500-999
King George County Schools	Education	500-999
Fredericksburg City Schools	Education	500-999
Lowes' Home Center	Retail	500-999
Snowden Services	Healthcare	500-999
YMCA	Recreation Facility	500-999

Source: Virginia Employment Commission

The graph below illustrates the unemployment rate for Spotsylvania County, Virginia and the United States for selected years.



Source: Virginia Employment Commission.

Supplemental Information

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

Real Estate Tax Rate History

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

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

General Property Tax Rates[1]

Calendar Year	Real Estate & Mobile Home	Personal Property[2]	Business Furniture & Fixtures	Machinery & Tools	Heavy Construction Equipment
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
2000	1.02	5.00	5.00	2.50	2.00
1999	1.02	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] Includes airplanes, automobiles, boats, campers, motor homes, motorcycles, pickups, trailers, and trucks.

[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.

Real Estate Tax Rates per $100 of Assessed Value

Locality	Population[1]	Tax Year 2013 Rate	Tax Year 2014 Rate	Change
Prince William	430,289	$1.2562	$1.2212	($0.0350)
Richmond City	210,309	1.2000	1.2000	-
Loudoun	336,898	1.2050	1.1550	(0.0500)
Fairfax	1,118,602	1.1060	1.1135	0.0075
Alexandria	146,294	1.0380	1.0430	0.0050
Stafford	134,352	1.0700	1.0190	(0.0510)
Arlington	221,045	1.0060	0.9960	(0.0100)
Fauquier	66,542	0.9800	0.9920	0.0120
Chesterfield	323,856	0.9500	0.9600	0.0100
Henrico	314,932	0.8700	0.8700	-
Spotsylvania	**125,684**	**0.8800**	**0.8600**	**(0.0200)**
Culpeper	47,911	0.8300	0.8300	-
Caroline	28,972	0.7200	0.8300	0.1100
Hanover	100,668	0.8100	0.8100	-
Fredericksburg	27,307	0.7400	0.7900	0.0500
King George	24,500	0.5300	0.5900	0.0600

[1] 2012 population figures from the U.S. Census Bureau.

Real Estate Tax Bill History[1]

Calendar Year	Tax Rate	Equalized Tax Rate	Example AV[2]	Annual Tax Bill Based on Example AV[2]	Change ($)	Change (%)
2004	$0.86	$0.86	$150,000	$1,290		
2005	$0.89		$150,000	$1,335	$45	6.0%
2006	$0.62	$0.62	$229,350	$1,422	$87	6.5%
2007	$0.62		$229,350	$1,422	$0	0.0%
2008	$0.62	$0.56	$256,367	$1,589	$168	11.8%
2009	$0.62		$256,367	$1,589	$0	0.0%
2010	$0.86	$0.83	$185,200	$1,593	$3	0.2%
2011	$0.86		$185,200	$1,593	$0	0.0%
2012	$0.88	$0.90	$182,070	$1,602	$9	0.6%
2013	$0.88		$182,070	$1,602	$0	0.0%
2014	$0.86	$0.863	$192,830	$1,658	$56	3.5%
					$368	

[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 $192,830 in 2014. At the adopted $0.86 rate for 2014, the real estate taxes on this *example* residential property would have increased by $368 since 2004 – an average annual increase of 2.5%.

[2] AV = assessed value

Principal Property Taxpayers

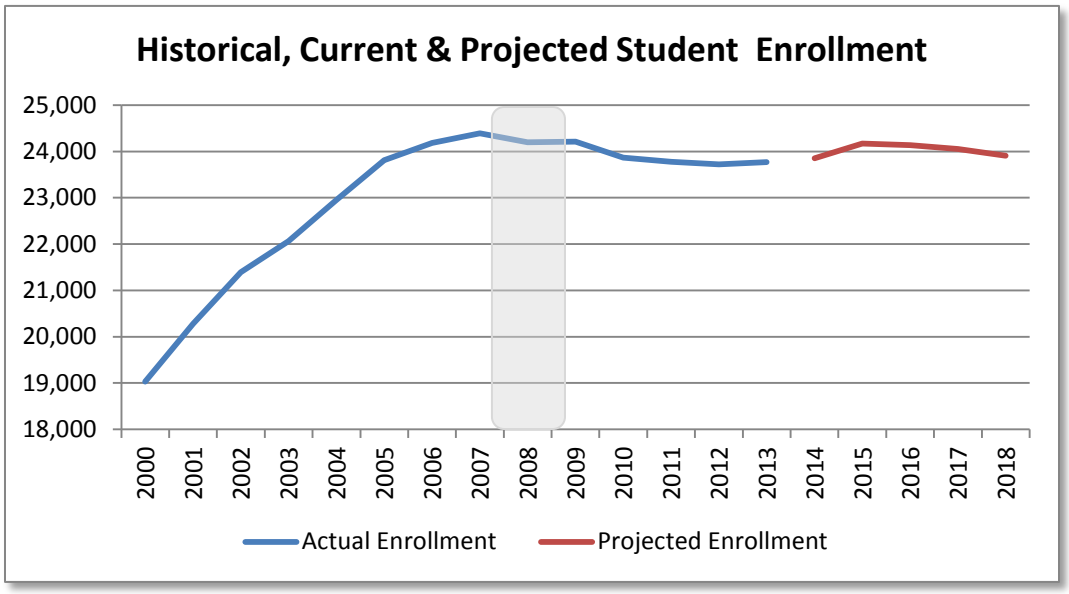
As of December 31, 2013

Name	Type of Business	Assessed Value[1]	Amount of Tax	Percent of Total Taxable AV[2]
Spotsylvania Mall Company	Shopping Mall	$185,159,683	$1,652,341	1.45%
Spotsylvania Regional Medical Center	Hospital	86,111,105	1,372,576	0.68%
Dominion Virginia Power	Public Utility	95,305,054	838,684	0.75%
Rappahannock Electric	Public Utility	71,023,368	669,693	0.56%
Comcast of VA	Public Utility	9,833,114	585,070	0.08%
Verizon VA	Public Utility	54,766,792	519,258	0.43%
GLL BVK Prop LP	Developer	39,367,800	346,437	0.31%
CVS VA Distribution	Warehousing	5,614,707	334,075	0.04%
Lee Prop Harrison Crossing	Developer	32,190,800	283,279	0.25%
Columbia Gas	Public Utility	29,251,206	257,453	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



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.

COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

County Vision, Mission, & Goals

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

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

General Government

- Provide effective programs, efficiently managed and professionally delivered

Public Safety

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

Transportation

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

Growth Management

- Plan for and manage residential growth and future development

Linking County-Wide & Functional Goals

The following chart displays the links between long-term functional and County-wide goals. Additional information related to the functional goals and performance measures may be found in the Function/Department Budgets section of this document beginning on page 247.

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

Functional Goals	County-wide Goals			
	General Gov't	Public Safety	Transpor-tation	Growth Mgmt
Health & Welfare				
• People helping people	✓	✓		
• Strengthen family units	✓	✓		
• Ensure safety and well-being of children in agency custody	✓	✓		
• Investigate report of abuse and neglect	✓	✓		
• Build cooperative and productive relationships with stakeholders	✓	✓		
Parks, Recreation & Cultural				
• Enhance quality of life for Spotsylvanians	✓			
• Provide sustainable recreational programs	✓			
• Provide visitor services to local residents as well as to travelers	✓			
Community Development				
• Contribute to a high quality of life	✓	✓	✓	✓
• Promote business growth and development	✓		✓	✓
• Promote tourism	✓			
• Provide learning opportunities	✓			
Transportation		✓	✓	✓
Education				
• Provide effective instructional services	✓			
• Promote a positive and effective learning environment	✓			
• Encourage parent engagement and dynamic community partnerships	✓			
• Ensure a supportive organizational structure	✓			
Food Service				
• Support the learning experience	✓			
Capital Projects	✓	✓	✓	✓
Debt Service	✓	✓	✓	✓

FY 2015 Adopted Budget - All Funds						
	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	$147,269,154	$147,145,340	$147,763,229	$152,705,029	$5,559,689	3.8%
Other Local Taxes	$36,946,307	$36,863,648	$37,240,766	$38,484,687	$1,621,039	4.4%
Licenses & Permits	$309,258	$371,500	$257,500	$260,800	($110,700)	-29.8%
Charges for Services	$34,654,092	$34,982,037	$35,465,857	$37,538,066	$2,556,029	7.3%
Other Local Revenue	$23,786,838	$25,093,284	$26,849,013	$24,248,193	($845,091)	-3.4%
Debt Proceeds	$54,942,504	$0	$52,630,015	$7,664,829	$7,664,829	n/a
State Revenue	$155,744,209	$158,871,373	$167,285,242	$161,376,304	$2,504,931	1.6%
Federal Revenue	$29,362,787	$14,507,269	$27,607,586	$14,607,517	$100,248	0.7%
Subtotal - Revenue	$483,015,149	$417,834,451	$495,099,208	$436,885,425	$19,050,974	4.6%
Transfers In	$135,173,293	$129,329,724	$134,698,528	$130,485,926	$1,156,202	0.9%
Use of Fund Balance	($2,252,993)	$21,143,542	$80,823,595	$14,035,126	($7,108,416)	-33.6%
TOTAL REVENUE - All Funds	**$615,935,449**	**$568,307,717**	**$710,621,331**	**$581,406,477**	**$13,098,760**	**2.3%**
Expenditures (by function)						
Executive Services	$2,496,262	$3,237,582	$3,066,279	$3,368,500	$130,918	4.0%
Administrative Services	$10,473,525	$11,777,587	$12,505,416	$11,601,955	($175,632)	-1.5%
Voter Services	$300,164	$311,576	$314,499	$370,626	$59,050	19.0%
Judicial Administration	$3,773,811	$3,850,364	$4,063,184	$4,040,892	$190,528	4.9%
Public Safety	$45,775,292	$45,300,847	$47,926,787	$48,017,620	$2,716,773	6.0%
Public Works	$24,705,316	$28,160,792	$28,844,648	$29,391,929	$1,231,137	4.4%
Health & Welfare	$16,495,233	$16,982,872	$17,120,264	$17,510,112	$527,240	3.1%
Parks, Recreation & Cultural	$6,807,391	$6,966,034	$6,994,588	$6,994,354	$28,320	0.4%
Community Development	$4,483,617	$4,708,374	$6,214,365	$4,641,676	($66,698)	-1.4%
Debt Service	$94,107,685	$48,753,715	$81,661,725	$47,751,960	($1,001,755)	-2.1%
Capital Projects	$33,624,349	$31,872,193	$126,285,527	$30,694,035	($1,178,158)	-3.7%
Transportation	$4,442,195	$4,368,002	$4,172,680	$3,745,877	($622,125)	-14.2%
Education	$223,281,639	$222,643,690	$226,650,345	$232,319,067	$9,675,377	4.3%
Food Service	$8,920,094	$10,044,365	$10,102,496	$9,530,213	($514,152)	-5.1%
Subtotal - Appropriated Expenditures	$479,686,573	$438,977,993	$575,922,803	$449,978,816	$11,000,823	2.5%
Tax Relief	$921,188	$0	$0	$941,735	$941,735	
Subtotal - Adopted Budget	$480,607,761	$438,977,993	$575,922,803	$450,920,551	$11,942,558	2.7%
Transfers Out	$135,327,688	$129,329,724	$134,698,528	$130,485,926	$1,156,202	0.9%
TOTAL EXPENDITURES - All Funds	**$615,935,449**	**$568,307,717**	**$710,621,331**	**$581,406,477**	**$13,098,760**	**2.3%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$265,109,908	$266,436,121	$271,050,206	$279,459,345	$13,023,224	4.9%
Operating (other than debt service)	$85,175,285	$90,323,297	$97,370,252	$90,240,383	($82,914)	-0.1%
Debt Service	$94,107,685	$48,753,715	$81,661,725	$47,751,960	($1,001,755)	-2.1%
Capital	$35,293,695	$33,464,860	$125,840,620	$32,527,128	($937,732)	-2.8%
TOTAL APPROPRIATED EXPENDITURES - All Funds	**$479,686,573**	**$438,977,993**	**$575,922,803**	**$449,978,816**	**$11,000,823**	**2.5%**

COUNTY OF SPOTSYLVANIA · VIRGINIA
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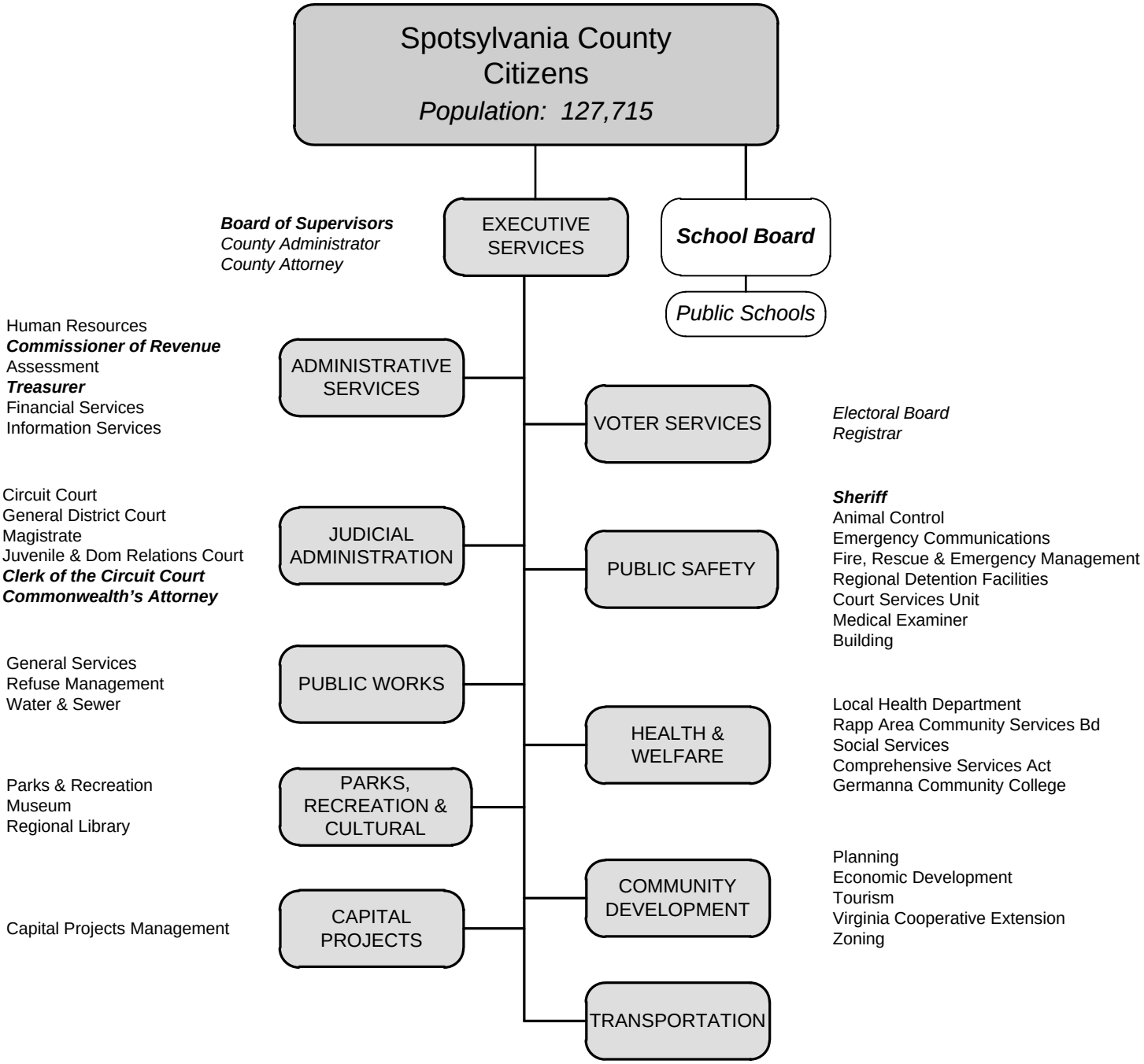
County Organization by Function

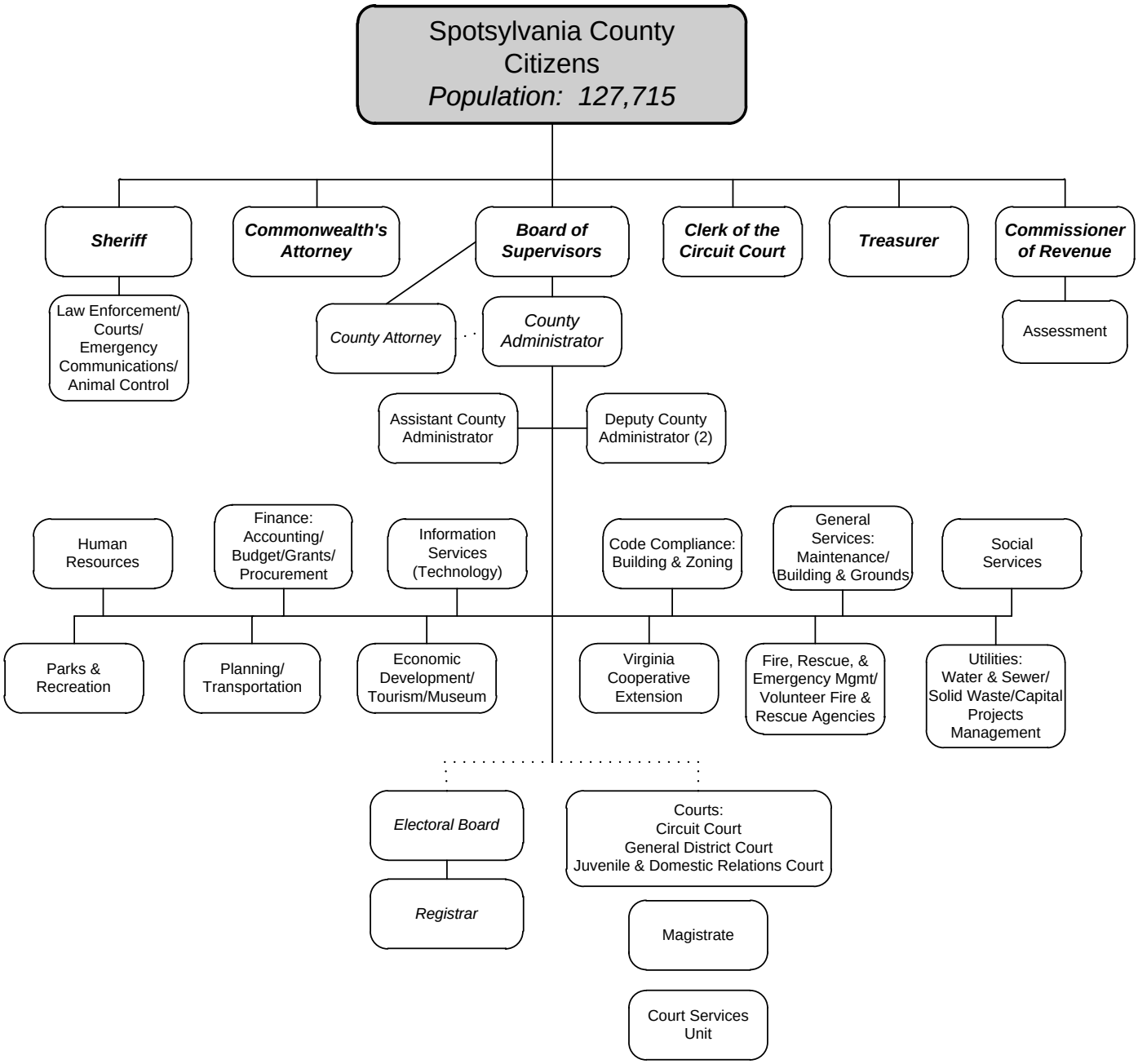


LEGEND

Elected Official/Constitutional Officer

Appointed Official

County Organization by Departments



LEGEND

Elected Official/Constitutional Officer
Appointed Official
····· *Does not report directly to County Administration*

Fund Structure & Basis of Budgeting

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

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

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

Basis of Accounting

The County's accounting records are maintained on a modified accrual basis for the General Fund, Special Revenue Funds[1] and Capital Improvement Funds[2]. Under the modified accrual basis of accounting, revenues are recognized when they are measurable and available. Revenues from intergovernmental reimbursement grants are recorded when earned. Other revenues are considered to be available when they are collectible within the current fiscal year or soon enough thereafter to pay liabilities of the current fiscal year. For this purpose, the County considers general property tax and other intergovernmental revenues to be available if they are collected within 45 days of the end of the current fiscal year, and are due on or before the last day of the fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments are recorded only when payment is due.

Basis of Budgeting

In most cases, the County's budget follows the same basis of accounting used in preparing the County's Comprehensive Annual Financial Report (CAFR), which is prepared in accordance with generally accepted accounting principles (GAAP). Several exceptions should be noted. The Budget document does not include the following funds listed as fiduciary funds in the CAFR: the Special Welfare Fund, the Contribution Fund, and the School OPEB Trust Fund. Fiduciary funds are used to account for resources received and held in a fiduciary capacity for the benefit of individuals, private organizations, or other governments. In addition, budgets for the proprietary funds are adopted in accordance with GAAP with the exception that the budget recognizes the flow of funds (i.e. payment of debt principal is budgeted and depreciation is not budgeted).

[1] Special Revenue Funds include the School Operating Fund, School Food Service Fund, Fire/EMS Service Fee Fund, Economic Development Opportunities Fund, Code Compliance Fund, and Transportation Fund.

[2] Capital Improvements Funds include the Capital Projects Fund, Utilities Capital Projects Fund and the School Capital Projects Fund.

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	$400,408		
	☙ County Administration	872,297		
	☙ County Attorney	803,151		
	☙ Non-Departmental	1,292,644		
	Administrative Services			
	☙ Commissioner of the Revenue	1,378,769		
	☙ Assessment	905,204		
	☙ Treasurer	1,838,108		
	☙ Financial Services	2,116,807		
	☙ Human Resources	735,432		
	☙ Information Services	4,627,635		
	Voter Services			
	☙ Electoral Board/Registrar	370,626		
	Judicial Administration			
	☙ Circuit Court	222,858		
	☙ General District Court	69,984		
	☙ Magistrates	6,591		
	☙ Juvenile Court	40,603		
	☙ Clerk of the Circuit Court	1,554,376		
	☙ Commonwealth's Attorney	2,146,480		
	Public Safety			
	☙ Sheriff	22,088,379		
	☙ Fire/Rescue/Emergency Mgmt.	18,072,698		
	☙ Regional Detention Facilities	5,610,744		
	☙ Court Services Unit	331,494		
	☙ Medical Examiner	500		
	Public Works			
	☙ General Services (Bldg & Grounds)	5,037,021		
	☙ Refuse Management	4,260,076		

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.	320,368		
	☙ Social Services	9,171,995		
	☙ Comprehensive Services Act	7,140,723		
	☙ Community Colleges	229,457		
	Parks, Recreation & Cultural			
	☙ Parks & Recreation	2,943,036		
	☙ County Museum	64,640		
	☙ Regional Library	3,986,678		
	Community Development			
	☙ Planning	1,036,611		
	☙ Economic Development	662,462		
	☙ Tourism	552,141		
	☙ Extension Agents	167,901		
	Debt Service	9,115,340		
	GENERAL FUND TOTAL	**$110,821,806**		
	Capital Projects Fund:		✓	
	Capital Projects			
	☙ Capital Projects Management		$341,397	
	☙ Capital Projects		$9,437,724	
	CAPITAL PROJECTS FUND TOTAL		**$9,779,121**	
	Economic Development Opp. Fund:	✓		
	Community Development	$566,960		
	EDO FUND TOTAL	**$566,960**		
	Fire-EMS Fee Fund:			✓
	Public Safety			$0
	FIRE-EMS FEE FUND TOTAL			**$0**
	Code Compliance Fund:	✓		
	Community Development			
	☙ Zoning	$1,714,764		
	Public Safety			
	☙ Building	1,913,805		
	CODE COMPLIANCE FUND TOTAL	**$3,628,569**		

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	$7,840,074		
	TRANSPORTATION FUND TOTAL	**$7,840,074**		
	School Operating Fund:	✓		
	Education	$255,216,671		
	SCHOOL OPERATING FUND TOTAL	**$255,216,671**		
	School Food Service Fund:	✓		
	Food Service	$9,530,213		
	SCHOOL FOOD SERVICE FUND TOTAL	**$9,530,213**		
	School Capital Projects Fund:		✓	
	Capital Projects		$7,739,145	
	SCHOOL CAP. PROJECTS FUND TOTAL		**$7,739,145**	
Proprietary	**Joint Fleet Maintenance Fund*:**	✓		
	Transportation	$2,551,884		
	JOINT FLEET MAINT. FUND TOTAL	**$2,551,884**		
	Utilities Operating Fund:	✓		
	Public Works			
	☙ Water & Sewer	$31,680,488		
	UTILITIES OPERATING FUND TOTAL	**$31,680,488**		
	Utilities Capital Projects Fund:		✓	
	Public Works			
	☙ Capital Projects		$13,175,769	
	UTILITIES CAP. PROJ. FUND TOTAL		**$13,175,769**	
APPROPRIATION TOTAL – ALL FUNDS*		**$452,530,700**		

*Appropriation total includes the Joint Fleet Maintenance Fund, whereas the budget totals for all funds on pages 27, 49, 75 and 79 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.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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Fiscal Policy Guidelines

As recommended by the Government Finance Officers Association (GFOA), Spotsylvania County has adopted the following Fiscal Policy Guidelines to assist the Board of Supervisors in maintaining fiscal stability and accountability in the use of its resources to provide services to citizens.

I. *FINANCIAL PLANNING POLICIES*

A. BALANCED BUDGET –

1. The County will annually adopt a balanced budget wherein planned revenues equal planned expenditures for the fiscal year.
2. The budget is a plan for raising and allocating resources. The objective is to enable service delivery with allocated resources. Services must be delivered to the citizens at a level which will meet real needs as efficiently and effectively as possible. The budget must be structured so that the Board and the general public can readily establish the relationship between revenues, expenditures and the achievement of service objectives.
3. Budgetary review by the Board of Supervisors will focus on the following basic concepts:
   a. staff economy
   b. capital construction
   c. program expansions
   d. new programs
   e. existing service costs
   f. administrative costs
4. The individual agency budget submissions must be prepared with the basic assumption that the Board will always attempt not to substantially increase the local tax burden.
5. It is important that a positive undesignated fund balance and positive cash balance be shown in all governmental funds at the end of each fiscal year.
6. When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive undesignated fund balance and a positive cash balance.
7. The County will maintain a budgetary control system to help it adhere to the budget.
8. The County will avoid tax anticipation borrowing and maintain adequate fund balances.
9. The budget will provide for adequate funding of all retirement systems.

B. LONG-RANGE PLANNING

1. Multi-Year Forecasts

a. The County will annually update and present to the Board of Supervisors a multi-year (at least three years) financial plan. The County recognizes the multiple benefits of long range forecasting including:
   1. early identification of potential fiscal constraints related to revenue and expenditure trends.
   2. incorporating the impact of capital projects on the operating budget, and
   3. highlighting the need for future board actions to balance the budget given the previous two items.

b. At a minimum, this annual update will provide revenue and expenditure projections including the operating budget impacts of all planned capital expenditures.

2. Capital Improvement Budget Policies

a. The County will make all capital improvements in accordance with an adopted five-year capital improvement program and update it annually.

b. The County will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development or changes in economic base will be calculated and included in capital budget projections.

c. The County will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.

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

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

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

3. Investment Policies - Listed below are the objectives from the Statement of Investment Policies adopted by the Board of Supervisors on December 13, 2011.

a. All investments shall be in compliance with the Code of Virginia Sections §2.2-4400 et seq. and §2.2-4500 et seq.

b. The cash management and investment activities of the County shall be conducted in a manner which is consistent with prevailing prudent business practices which may be applied by other public organizations of similar size and financial resources.

c. The Investment Portfolio will be managed to accomplish the following fundamental goals:

i. Safety of Principal - The single most important objective of the investment program is the preservation of principal of those funds within the Investment Portfolio.
ii. Maintenance of Liquidity - The Investment Portfolio will be managed at all times with sufficient liquidity to meet all daily and seasonal needs, as well as to fund special projects and other operational requirements which are either known or which might reasonably be anticipated.
iii. Maximizing Return - The Investment Portfolio shall be managed to maximize the return on investments within the context and parameters set forth by the safety and liquidity objectives above.

The County Treasurer is responsible for all County investments. The complete detailed investment policy is available on the County Website at www.spotsylvania.va.us/content/2614/147/2744/221/default.aspx

4. Other Post Employment Benefits (OPEB) Funding Policy

a. In July 2004, the Governmental Accounting Standards Board (GASB) issued Statement 45, establishing standards for financial reporting of governmental liabilities related to non-pension post-employment benefits, also known as Other Post Employment Benefits (OPEB). Though OPEB will not be received by the employee until he or she retires from employment, these future benefits are being earned today, and, as such, are a cost of providing public services today. GASB Statement 45 requires governments to measure the annual costs of OPEB through an actuarial-calculated Annual Required Contribution (ARC), systematically and rationally allocating the present value of the projected cost of benefits over the working life of benefiting employees.

b. Funding for OPEB liabilities will be budgeted and reserved as funds are available within the associated operating budgets. The County will attempt to fund its OPEB liabilities for the smaller funds (Code Compliance, Capital Projects, Transportation and Utilities) as soon as practical. Phased-in funding of the General Fund liability will begin as soon as local economic conditions allow, with contributions increasing incrementally each year until the annual contribution equals 100 % of the ARC. The County's goal will be to reach 100% of the ARC no more than eight years from the beginning of the phase-in period.

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

C. ASSET INVENTORY

1. The County will maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
2. The County will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From the projection a maintenance and replacement schedule will be developed and followed.

II. *REVENUE POLICIES*

A. REVENUE BUDGETS

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

B. FEES AND CHARGES

1. The County will establish all user charges and fees at a level related to the cost of providing the services.
2. Each year, the County will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.
3. The County will set fees for other activities such as recreational services at a level that is appropriate for the department based on the service provided and potential for revenue.

C. USE OF ONE-TIME REVENUES - The County will pay for all current operating expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures at the cost of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.

D. USE OF UNPREDICTABLE REVENUES

1. Proffer Policy

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

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

III. *EXPENDITURE POLICIES*

A. DEBT CAPACITY, ISSUANCE AND MANAGEMENT

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project.
3. The County will plan its tax-supported bond sales such that it will maintain compliance with its adopted debt policy. Target debt ratios will be annually calculated and included in the review of financial trends.
   a. Net debt as a percentage of estimated market value taxable should not exceed 3% - 4%.
   b. The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 10% - 12%.
   c. The County's 10-year tax-supported debt and lease payout ratio should be maintained at or above 60% at the end of each adopted five-year CIP. The payout ratio shall be no less than 55% in any one year during that period.
4. The County's goal is to budget an amount of equity (pay-as-you-go) funding for capital projects equal to 5% of General Fund revenues (less obligated transfers), with a minimum level of 3%. In order to achieve this goal, the County will, beginning with the fiscal year 2008 budget, increase the amount of general fund equity for capital projects in each year. For 2008 the level will be set at 1% with an additional one-quarter percent added each year thereafter.
5. The County will maintain regular and good communications with the bond rating agencies about its financial condition and will provide requested information in a timely manner. The County will follow a policy of full disclosure on every financial report and in Official Statements related to bond issues.

6. The County recognizes the importance of underlying and overlapping debt in analyzing financial condition. The County will regularly analyze total indebtedness including underlying and overlapping debt.
   a. Where feasible, the County will use special assessment, revenue or other self-supporting bonds instead of general obligation bonds. However, any special assessment district/community development authority/tax increment district, either individually or when considered in aggregate with previously approved special districts/authorities, shall not have a negative impact upon the County's debt capacity or credit rating. Any such special assessment district/community development authority/tax increment district debt issuance authorized by the County wherein the County is in no way legally responsible for the repayment of the debt shall be considered as overlapping debt of the County.
   b. In order to protect the County's long term fiscal stability and credit standing, the total aggregate outstanding amount of special assessment district/community development authority/tax increment district debt should not exceed 1% of the total assessed value of taxable property within the County during any year of the County's 5 year CIP.
   c. Exceptions to this policy may be made if the projects to be financed directly replace capital projects in the current CIP. Toll Road or other forms of revenue bonds supported solely by user fees will not be included in the definition of overlapping debt.
   d. The County's preference is to have special district debt retired as rapidly as possible, but in no case shall the maturity of such debt extend beyond 30 years.

B. DEBT REFERENDUM POLICY

1. All new facility construction projects or acquisitions that exceed available budgeted funds shall be subject to voter referendum, unless financed through revenue-supported mechanism (i.e., water/sewer revenue bonds).
2. Cash expenditures are authorized for reasonable related expenses in preparation for a referendum. These expenditures may include preliminary architectural and engineering design work needed to provide the County citizens adequate details on the referendum issue.
3. Voter referendums shall coincide with the General Election.
4. The Board of Supervisors, by a majority vote at a regularly scheduled meeting, may waive the referendum requirement, to the extent allowed by law, to meet a critical health and/or public safety need, in conjunction with a court order, or to realize an economic benefit to the County.

C. Reserve or Stabilization Accounts

1. **Fiscal Stability Reserve**
   a. A portion of county General Fund Balance at the close of each fiscal year shall be reserved in an amount equal to no less than 10% of the governmental funds' net operating revenue in the subsequent fiscal year budget. Governmental funds' net operating revenue includes total general fund revenue plus total component unit school board general operating revenue. This reserved portion of the County's General Fund balance shall be known as the Fiscal Stability Reserve.
   b. In preparing the annual budget, the County will appropriate to fund balance the amount necessary to maintain the Fiscal Stability Reserve at 10% of Adopted Budget revenues. At the close of each fiscal year the County will "true up" the Fiscal Stability Reserve by moving such amounts as may be necessary to bring the Fiscal Stability Reserve balance to at least 10% of the governmental fund net operating revenues for the upcoming fiscal year.
   c. Use of the Fiscal Stability Reserve may be necessary from time to time to meet unexpected revenue shortfalls or financial emergencies. By policy, appropriations from the Fiscal Stability Reserve require a majority vote of the Board of Supervisors. No appropriation from the Fiscal Stability Reserve will occur without prior presentation to the Board of Supervisors by the County Administrator of a plan and timeline for replenishing the Fiscal Stability reserve to its minimum 10% level.
   d. Undesignated Fund Balance may be appropriated at the discretion of the Board of Supervisors, but will be used only for non-recurring expenditures.
2. The County will establish an emergency reserve to pay for needs caused by unforeseen emergencies, including unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve will be maintained at 0.5% of the General Fund.
3. The County will maintain self-insurance reserves as established by professional judgment based on the funding techniques utilized and loss records.

D. Operating/Capital Expenditure Accountability

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

IV. OTHER FUND POLICIES

A. UTILITIES FUND POLICIES

1. The County will maintain Utilities Fund financial independence from General Fund by:
   a. Issuing Revenue Bonds for the Utilities Enterprise Fund in lieu of General Obligation Bonds, and
   b. Avoiding the need for any General Fund revenues for Utility operations and debt service.
2. The County will set fees and user charges at a level that fully supports the total direct and indirect costs of the activity. Indirect costs may include the costs of annual depreciation of capital assets.
3. The County will maintain a Utilities Fund Balance of at least 100% of the average for the last three years of total revenues. Total revenues are defined as all revenues including user fees and availability fees. Fund Balance is defined as "Equity in Pooled Cash and Investments" from the schedule of net assets for the Utility Fund in the Comprehensive Annual Financial Report (CAFR).
4. Target net revenues after operational expenditures to be at least 1.3 times debt service requirements. The excess revenues will be available to first maintain the Utilities Fund Balance and second to cash fund future Utilities capital projects.
5. The County will work toward reducing the reliance on availability fee revenue for operations and debt service by increasing total operating revenues (which do not include availability fees) for the utility fund over the next five years (the fifth year being FY 2015) to a level that will support 100% of operational expenditures and 100% of debt service costs of the Utilities Fund. The level of all fees and charges for the Utility Fund will be set such that the County meets its legal requirements under any revenue bond documents.
6. In addition, in FY 2015, the County will evaluate a policy goal of total operating revenues supporting a percentage of depreciation.

B. CODE COMPLIANCE FUND POLICIES

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

When annual revenues are not sufficient to cover annual expenditures, this fund balance will be the first source used to cover deficits.

C. VIRGINIA RAILWAY EXPRESS (VRE) FUNDING POLICIES

1. Revenues and expenses related to VRE and Potomac and Rappahannock Transportation Commission (PRTC) membership will be accounted for in the Transportation Fund. Revenues from the 2.1% fuel tax and the related PRTC administrative fees will be included in the Transportation fund using estimates provided by PRTC, while the VRE subsidy costs will be budgeted using estimates provided by VRE.
2. Fuel tax revenues will be allocated to the following expenses in the following order:
   a. Payment of administrative fees to PRTC
   b. Payment of subsidy to VRE
   c. Reservation of 10% of estimated fuel tax revenues to guard against fluctuations between estimated and actual revenues
   d. Payment of debt service on bonds issued for transportation projects
   e. Other transportation expenses as determined by the Board of Supervisors after all other dedicated expenses noted above have been covered
3. Although accounted for in the County's financial records, the fuels tax is held by the PRTC and therefore use of those revenues for payment of VRE, PRTC and other transportation purposes requires adoption of a resolution by the Board of Supervisors.

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

COUNTY OF SPOTSYLVANIA · VIRGINIA
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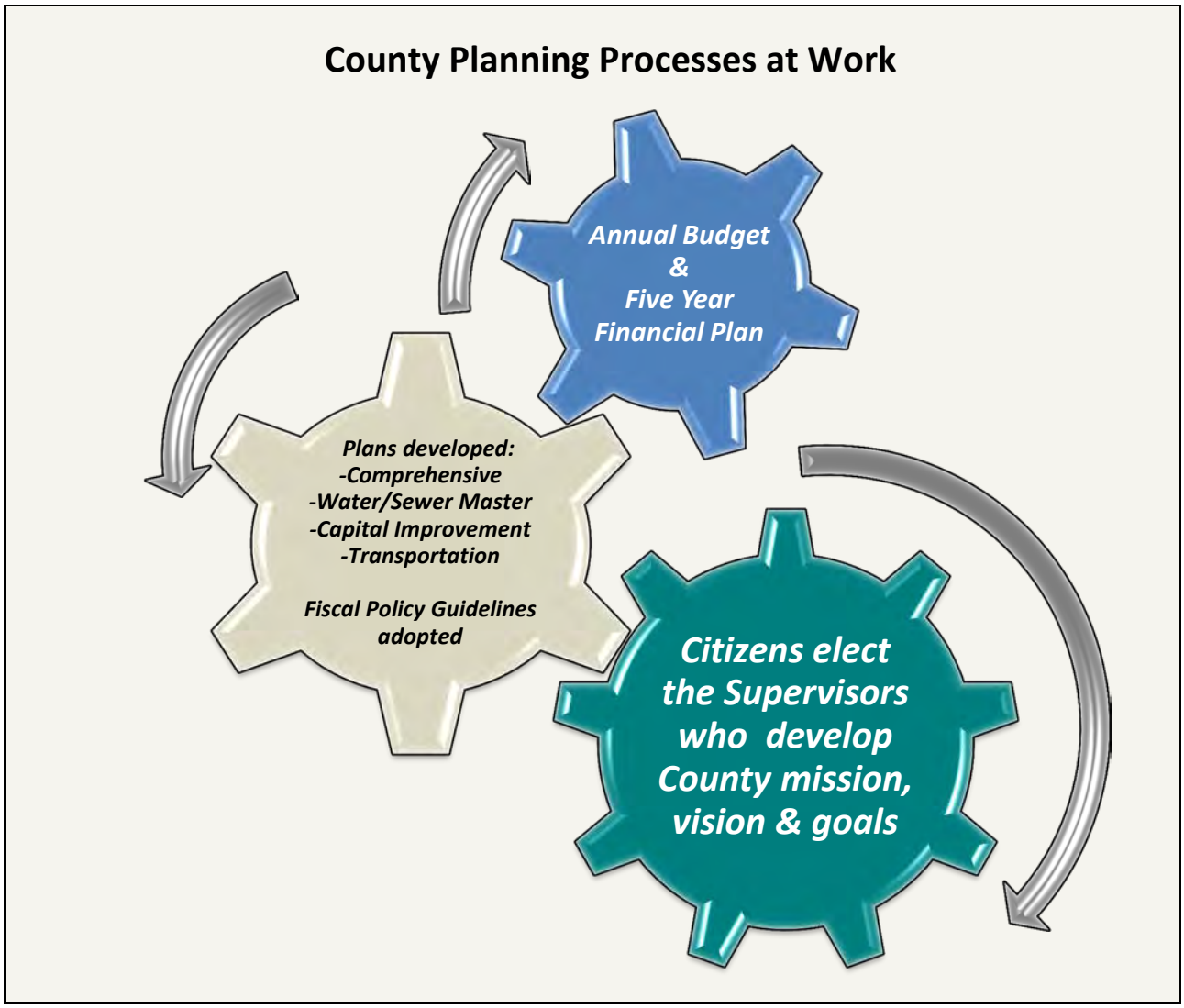
Planning Processes

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

Planning Process	Description
Countywide Vision, Mission, Goals and Values	Sets the overall tone of the organization and guides employees in managing the daily operations of the County.
Comprehensive Plan	A guide designed to encourage the most appropriate use of land, water and resources within the County consistent with the interests of the citizens. The Comprehensive Plan sets forth goals, objectives, policies and implementation techniques that will guide the development activity within the County and promote, preserve and protect the health, safety, and general welfare of its citizens.
Water/Sewer Master Plan	Developed to facilitate implementation of the Public Facilities and Utilities elements of the Comprehensive Plan, which provides guidance for upgrade and expansion of County water and sewer systems, consistent with growth management policies approved by the Board of Supervisors.
Capital Improvement Plan	A five year guide to assist in long range planning for the County's capital needs. Details of the adopted Capital Improvement Plan are found beginning on page 139.
Transportation Planning	The Capital Projects management team is involved with several processes including traffic studies and citizen information meetings that guide the Board of Supervisors in the prioritization of the County's Transportation needs.
Fiscal Policy Guidelines	Policies guiding the financial management of Spotsylvania County are approved by the Board of Supervisors to ensure a fiscally sound government. The adoption and compliance of these policies is an important factor in Rating Agency reviews. A summary of the County's policies can be found on the preceding pages.

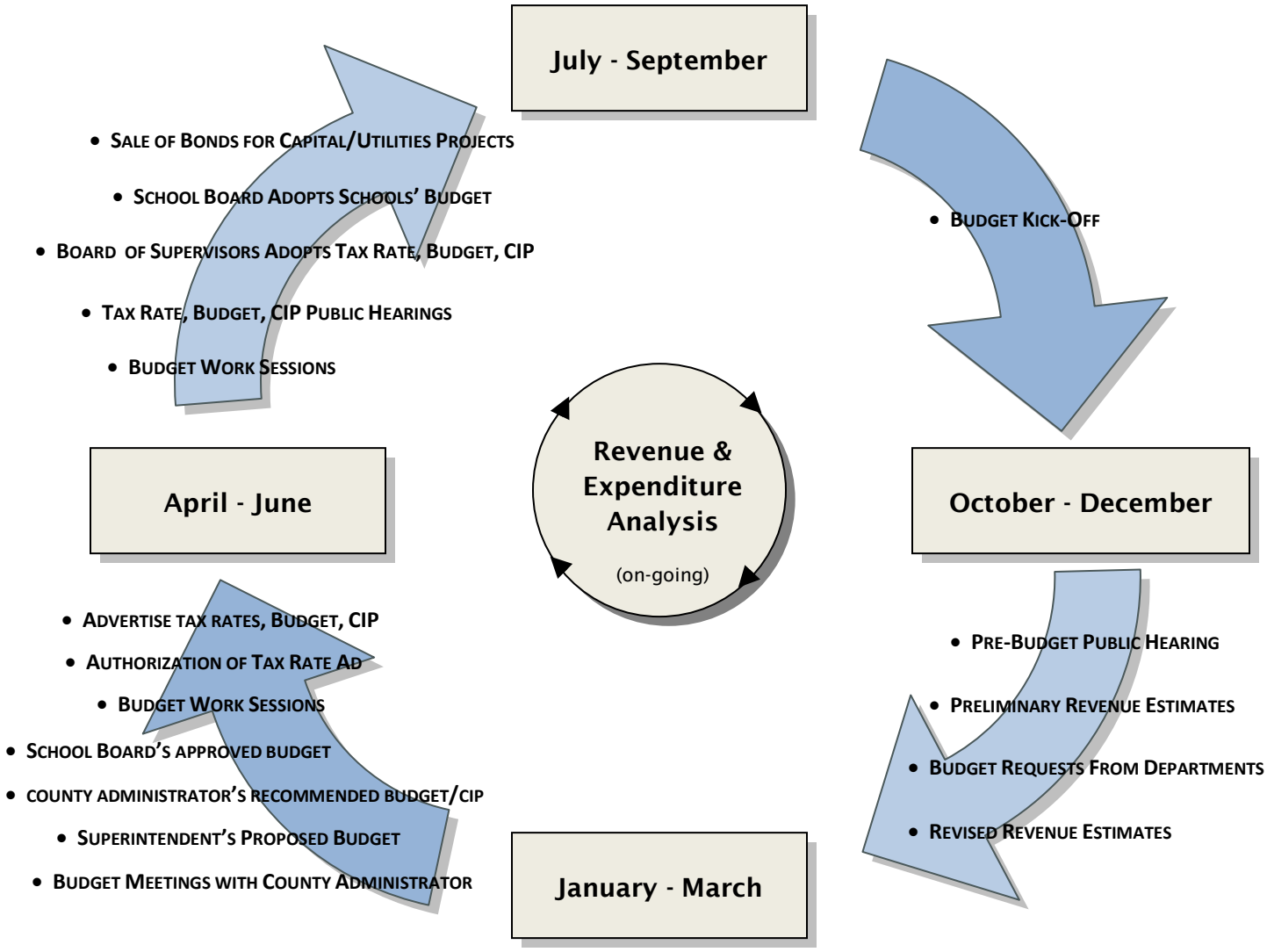
Planning Process	Description
Annual Budget Process	County Administration works with the Budget staff, Department Directors, Constitutional Officers, Regional Agencies, etc. to develop a Recommended Budget. Many of the decisions included in that recommendation are driven by the processes noted above. A summary of the County's Budget process can be found on the following pages.
Five Year Financial Plan	A five year financial forecast is developed annually as a tool to anticipate potential budget imbalances. The current plan can be found on page 133.

Below is a visual display of the connectivity of these various planning processes. The FY 2015 Adopted Budget takes these planning processes into account, where appropriate.



Annual Budget Process

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



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

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

FY 2015 Budget Calendar

September 10, 2013	Approval of FY 15 Budget Calendar
October 21, 2013	Budget Kickoff
November 15, 2013	Budget submissions due from departments
November 26, 2013	Budget Work Session: Pre-budget Public Hearing
December 13, 2013	Preliminary budget meeting with County Administration
December 16 – 19, 2013	Budget meetings with County Administration and departments
December 20, 2013	Final budget decisions from County Administration
February 10, 2014	School Board approves FY 15 School Budget
February 11, 2014	Budget Work Session: Presentation of County Administrator's FY 15 Recommended Budget & CIP to BOS
February 18, 2014	Budget Work Session: Presentation of School Board's FY 15 Approved Budget to BOS
February 25, 2014	Budget Work Session: Presentation from the Citizen Budget Review Committee (CBRC)/Tax rate advertisement decision
March 3, 2014	Tax Rate/Reassessment, Budget and CIP Ads advertised in Free Lance-Star
March 18, 2014	Budget Work Session: Constitutional Officers/CIP
March 25, 2014	Budget Work Session: Joint meeting with School Board
April 3, 2014	Public Hearings: Budget, Tax Rates, CIP – 6:30 p.m. @ Courtland High School
April 8, 2014	Budget Work Session: Budget/CIP
April 10, 2014	Budget Work Session: Budget/CIP
April 15, 2014	Budget Work Session: Adopt FY 15 Budget, CIP and 2014 tax rates

COUNTY OF SPOTSYLVANIA · VIRGINIA
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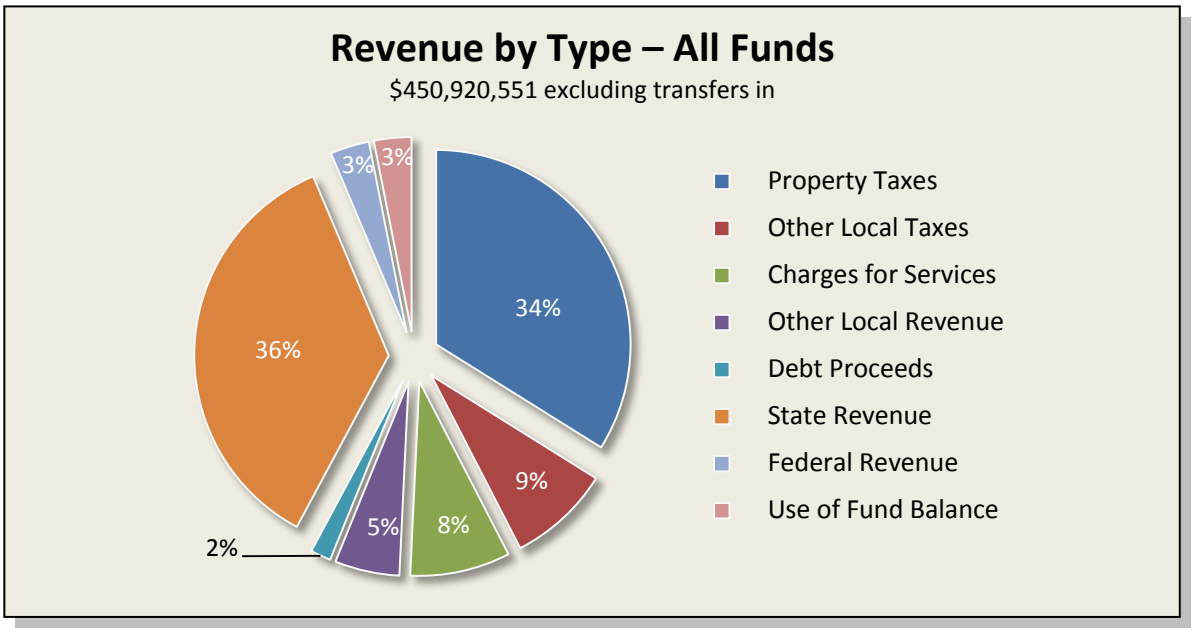
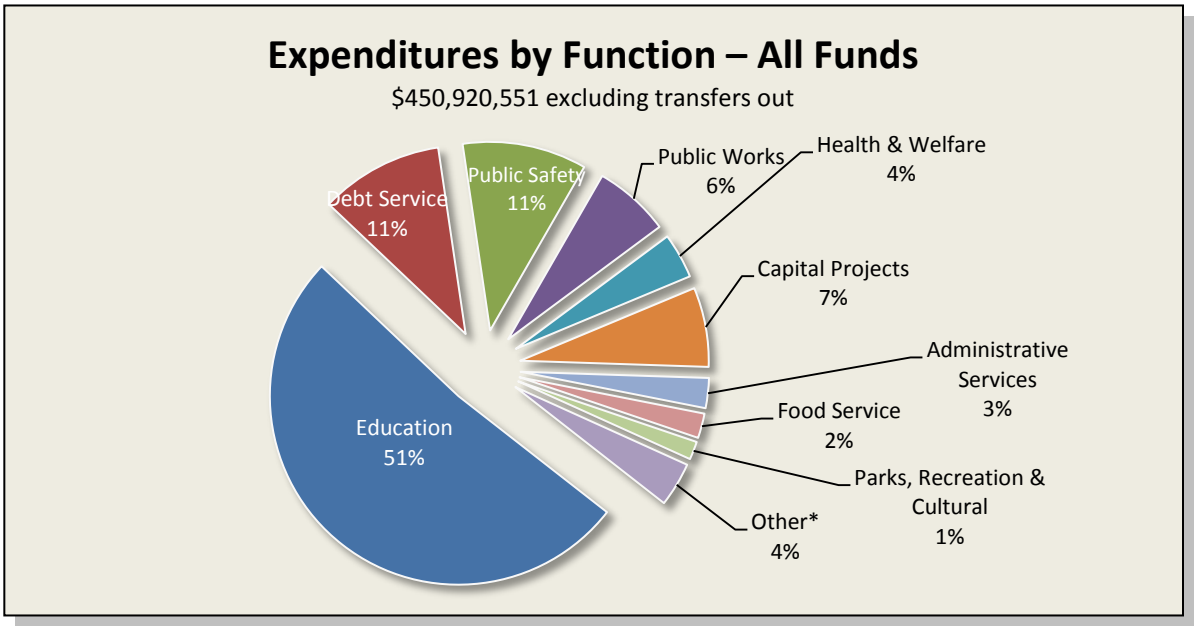
FY 2015 Adopted Budget - All Funds						
	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	$147,269,154	$147,145,340	$147,763,229	$152,705,029	$5,559,689	3.8%
Other Local Taxes	$36,946,307	$36,863,648	$37,240,766	$38,484,687	$1,621,039	4.4%
Licenses & Permits	$309,258	$371,500	$257,500	$260,800	($110,700)	-29.8%
Charges for Services	$34,654,092	$34,982,037	$35,465,857	$37,538,066	$2,556,029	7.3%
Other Local Revenue	$23,786,838	$25,093,284	$26,849,013	$24,248,193	($845,091)	-3.4%
Debt Proceeds	$54,942,504	$0	$52,630,015	$7,664,829	$7,664,829	n/a
State Revenue	$155,744,209	$158,871,373	$167,285,242	$161,376,304	$2,504,931	1.6%
Federal Revenue	$29,362,787	$14,507,269	$27,607,586	$14,607,517	$100,248	0.7%
Subtotal - Revenue	$483,015,149	$417,834,451	$495,099,208	$436,885,425	$19,050,974	4.6%
Transfers In	$135,173,293	$129,329,724	$134,698,528	$130,485,926	$1,156,202	0.9%
Use of Fund Balance	($2,252,993)	$21,143,542	$80,823,595	$14,035,126	($7,108,416)	-33.6%
TOTAL REVENUE - All Funds	**$615,935,449**	**$568,307,717**	**$710,621,331**	**$581,406,477**	**$13,098,760**	**2.3%**
Expenditures (by function)						
Executive Services	$2,496,262	$3,237,582	$3,066,279	$3,368,500	$130,918	4.0%
Administrative Services	$10,473,525	$11,777,587	$12,505,416	$11,601,955	($175,632)	-1.5%
Voter Services	$300,164	$311,576	$314,499	$370,626	$59,050	19.0%
Judicial Administration	$3,773,811	$3,850,364	$4,063,184	$4,040,892	$190,528	4.9%
Public Safety	$45,775,292	$45,300,847	$47,926,787	$48,017,620	$2,716,773	6.0%
Public Works	$24,705,316	$28,160,792	$28,844,648	$29,391,929	$1,231,137	4.4%
Health & Welfare	$16,495,233	$16,982,872	$17,120,264	$17,510,112	$527,240	3.1%
Parks, Recreation & Cultural	$6,807,391	$6,966,034	$6,994,588	$6,994,354	$28,320	0.4%
Community Development	$4,483,617	$4,708,374	$6,214,365	$4,641,676	($66,698)	-1.4%
Debt Service	$94,107,685	$48,753,715	$81,661,725	$47,751,960	($1,001,755)	-2.1%
Capital Projects	$33,624,349	$31,872,193	$126,285,527	$30,694,035	($1,178,158)	-3.7%
Transportation	$4,442,195	$4,368,002	$4,172,680	$3,745,877	($622,125)	-14.2%
Education	$223,281,639	$222,643,690	$226,650,345	$232,319,067	$9,675,377	4.3%
Food Service	$8,920,094	$10,044,365	$10,102,496	$9,530,213	($514,152)	-5.1%
Subtotal - Appropriated Expenditures	$479,686,573	$438,977,993	$575,922,803	$449,978,816	$11,000,823	2.5%
Tax Relief	$921,188	$0	$0	$941,735	$941,735	
Subtotal - Adopted Budget	$480,607,761	$438,977,993	$575,922,803	$450,920,551	$11,942,558	2.7%
Transfers Out	$135,327,688	$129,329,724	$134,698,528	$130,485,926	$1,156,202	0.9%
TOTAL EXPENDITURES - All Funds	**$615,935,449**	**$568,307,717**	**$710,621,331**	**$581,406,477**	**$13,098,760**	**2.3%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$265,109,908	$266,436,121	$271,050,206	$279,459,345	$13,023,224	4.9%
Operating (other than debt service)	$85,175,285	$90,323,297	$97,370,252	$90,240,383	($82,914)	-0.1%
Debt Service	$94,107,685	$48,753,715	$81,661,725	$47,751,960	($1,001,755)	-2.1%
Capital	$35,293,695	$33,464,860	$125,840,620	$32,527,128	($937,732)	-2.8%
TOTAL APPROPRIATED EXPENDITURES - All Funds	**$479,686,573**	**$438,977,993**	**$575,922,803**	**$449,978,816**	**$11,000,823**	**2.5%**

Sources and Uses of Funds

Where Does the Money Come From?

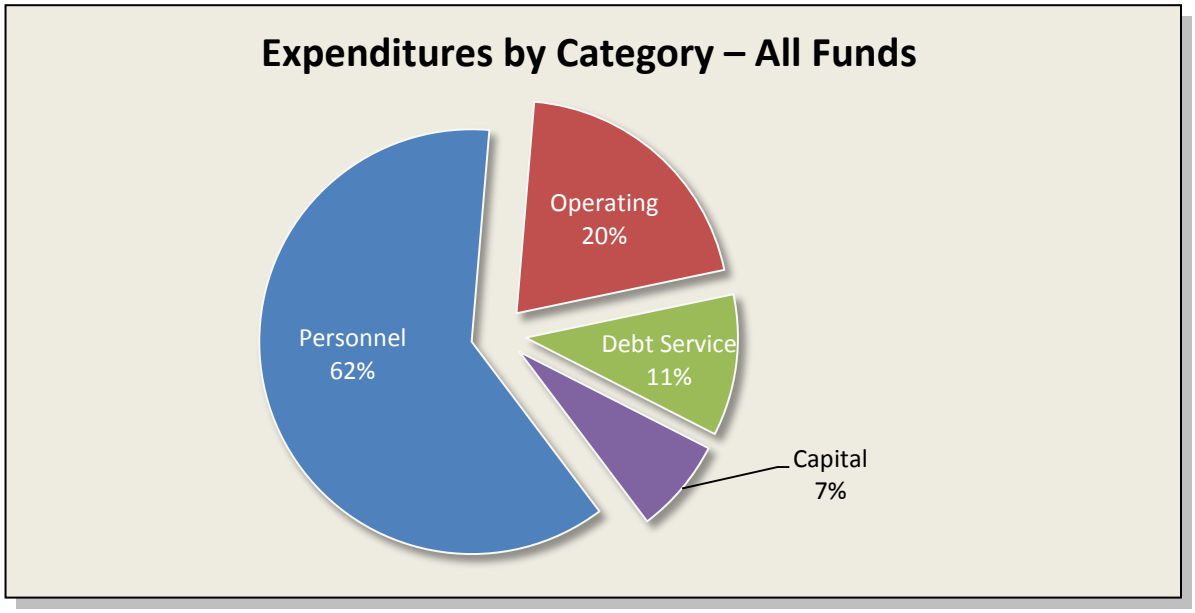


Where Does the Money Go?



*Other category includes Community Development, Executive Services, Judicial Administration, Transportation and Voter Services functions and tax relief, each of which has expenditures comprising 1% or less of total expenditures.

For What Purposes is the Money Used?



FY 2015 Adopted Budget - All Funds By Fund

	Governmental Funds						
	General Fund	Capital Proj. Fund	EDO Fund	Fire/EMS Fee Fund	Code Comp Fund	Transportation Fund	School Op. Fund
Revenues (by type)							
Property Taxes	$151,986,105	$0	$0	$0	$0	$718,924	$0
Other Local Taxes	$38,484,687	$0	$0	$0	$0	$0	$0
Licenses & Permits	$260,800	$0	$0	$0	$0	$0	$0
Charges for Services	$3,316,692	$0	$0	$2,650,000	$0	$0	$0
Other Local Revenue	$3,419,678	$101,447	$73,375	$0	$2,723,040	$4,380,108	$3,785,339
Debt Proceeds	$0	$0	$0	$0	$0	$0	$0
State Revenue	$35,062,267	$250,000	$0	$0	$0	$0	$125,848,758
Federal Revenue	$34,078	$458,490	$0	$0	$0	$0	$9,223,105
Subtotal - Revenue	$232,564,307	$809,937	$73,375	$2,650,000	$2,723,040	$5,099,032	$138,857,202
Transfers In	$3,398,088	$8,608,235	$591,097	$0	$1,183,378	$177,188	$116,415,339
Use of Fund Balance	$2,358,793	$836,705	($97,512)	$88,937	$100,000	$2,715,273	$0
TOTAL REVENUE - All Funds	**$238,321,188**	**$10,254,877**	**$566,960**	**$2,738,937**	**$4,006,418**	**$7,991,493**	**$255,272,541**
Expenditures (by function)							
Executive Services	$3,368,500	$0	$0	$0	$0	$0	$0
Administrative Services	$11,601,955	$0	$0	$0	$0	$0	$0
Voter Services	$370,626	$0	$0	$0	$0	$0	$0
Judicial Administration	$4,040,892	$0	$0	$0	$0	$0	$0
Public Safety	$46,103,815	$0	$0	$0	$1,913,805	$0	$0
Public Works	$9,297,097	$0	$0	$0	$0	$0	$0
Health & Welfare	$17,510,112	$0	$0	$0	$0	$0	$0
Parks, Recreation & Cultural	$6,994,354	$0	$0	$0	$0	$0	$0
Community Development	$2,419,115	$0	$507,797	$0	$1,714,764	$0	$0
Debt Service	$9,115,340	$0	$59,163	$0	$0	$4,094,197	$22,897,604
Capital Projects	$0	$9,779,121	$0	$0	$0	$0	$0
Transportation	$0	$0	$0	$0	$0	$3,745,877	$0
Education	$0	$0	$0	$0	$0	$0	$232,319,067
Food Service	$0	$0	$0	$0	$0	$0	$0
Subtotal - Appropriated Expenditures	$110,821,806	$9,779,121	$566,960	$0	$3,628,569	$7,840,074	$255,216,671
Tax Relief	$941,735	$0	$0	$0	$0	$0	$0
Subtotal - Adopted Budget	$111,763,541	$9,779,121	$566,960	$0	$3,628,569	$7,840,074	$255,216,671
Transfers Out	$126,557,647	$475,756	$0	$2,738,937	$377,849	$151,419	$55,870
TOTAL EXPENDITURES - All Funds	**$238,321,188**	**$10,254,877**	**$566,960**	**$2,738,937**	**$4,006,418**	**$7,991,493**	**$255,272,541**
Appropriated Expenditures (by category)							
Personnel (salaries & benefits)	$60,875,152	$332,540	$0	$0	$2,956,446	$350,780	$202,152,748
Operating (other than debt service)	$39,104,457	$8,857	$507,797	$0	$672,123	$3,395,097	$30,133,310
Debt Service	$9,115,340	$0	$59,163	$0	$0	$4,094,197	$22,897,604
Capital	$1,726,857	$9,437,724	$0	$0	$0	$0	$33,009
TOTAL APPROPRIATED EXPENDITURES - All Funds	**$110,821,806**	**$9,779,121**	**$566,960**	**$0**	**$3,628,569**	**$7,840,074**	**$255,216,671**

FY 2015 Adopted Budget - All Funds By Fund (continued)							
		Proprietary Funds					
School Food Fund	School Cap. Fund	Joint Fleet Fund	Utilities Op. Fund	Utilities Cap. Fund	**FY 2015 Adopted***	**FY 2014 Adopted***	**FY 2013 Actual***
$0	$0	$0	$0	$0	$152,705,029	$147,145,340	$147,269,154
$0	$0	$0	$0	$0	$38,484,687	$36,863,648	$36,946,307
$0	$0	$0	$0	$0	$260,800	$371,500	$309,258
$0	$0	$2,551,884	$29,163,574	$2,407,800	$37,538,066	$34,982,037	$34,654,092
$4,867,464	$74,316	$0	$1,601,760	$3,221,666	$24,248,193	$25,093,284	$23,786,838
$0	$7,664,829	$0	$0	$0	$7,664,829	$0	$54,942,504
$215,279	$0	$0	$0	$0	$161,376,304	$158,871,373	$155,744,209
$4,391,600	$0	$0	$500,244	$0	$14,607,517	$14,507,269	$29,362,787
$9,474,343	$7,739,145	$2,551,884	$31,265,578	$5,629,466	$436,885,425	$417,834,451	$483,015,149
$55,870	$0	$0	$56,731	$0	$130,485,926	$129,329,724	$135,173,293
$0	$0	$0	$486,627	$7,546,303	$14,035,126	$21,143,542	($2,252,993)
$9,530,213	**$7,739,145**	**$2,551,884**	**$31,808,936**	**$13,175,769**	**$581,406,477**	**$568,307,717**	**$615,935,449**
$0	$0	$0	$0	$0	$3,368,500	$3,237,582	$2,496,262
$0	$0	$0	$0	$0	$11,601,955	$11,777,587	$10,473,525
$0	$0	$0	$0	$0	$370,626	$311,576	$300,164
$0	$0	$0	$0	$0	$4,040,892	$3,850,364	$3,773,811
$0	$0	$0	$0	$0	$48,017,620	$45,300,847	$45,775,292
$0	$0	$0	$20,094,832	$0	$29,391,929	$28,160,792	$24,705,316
$0	$0	$0	$0	$0	$17,510,112	$16,982,872	$16,495,233
$0	$0	$0	$0	$0	$6,994,354	$6,966,034	$6,807,391
$0	$0	$0	$0	$0	$4,641,676	$4,708,374	$4,483,617
$0	$0	$0	$11,585,656	$0	$47,751,960	$48,753,715	$94,107,685
$0	$7,739,145	$0	$0	$13,175,769	$30,694,035	$31,872,193	$33,624,349
$0	$0	$2,551,884	$0	$0	$3,745,877	$4,368,002	$4,442,195
$0	$0	$0	$0	$0	$232,319,067	$222,643,690	$223,281,639
$9,530,213	$0	$0	$0	$0	$9,530,213	$10,044,365	$8,920,094
$9,530,213	$7,739,145	$2,551,884	$31,680,488	$13,175,769	$449,978,816	$438,977,993	$479,686,573
$0	$0	$0	$0	$0	$941,735	$0	$921,188
$9,530,213	$7,739,145	$2,551,884	$31,680,488	$13,175,769	$450,920,551		
$0	$0	$0	$128,448	$0	$130,485,926	$129,329,724	$135,327,688
$9,530,213	**$7,739,145**	**$2,551,884**	**$31,808,936**	**$13,175,769**	$581,406,477	**$568,307,717**	**$615,935,449**
$2,613,661	$0	$1,289,769	$10,178,018	$0	$279,459,345	$266,436,121	$265,109,908
$6,916,552	$0	$1,230,115	$9,502,190	$0	$90,240,383	$90,323,297	$85,175,285
$0	$0	$0	$11,585,656	$0	$47,751,960	$48,753,715	$94,107,685
$0	$7,739,145	$32,000	$414,624	$13,175,769	$32,527,128	$33,464,860	$35,293,695
$9,530,213	**$7,739,145**	**$2,551,884**	**$31,680,488**	**$13,175,769**	**$449,978,816**	**$438,977,993**	**$479,686,573**

**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 2015 Adopted Budget - General Fund

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended *	FY 2015 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	$146,393,586	$146,542,076	$147,159,965	$151,986,105	$5,444,029	3.7%
Other Local Taxes	$36,946,307	$36,863,648	$37,240,766	$38,484,687	$1,621,039	4.4%
Licenses & Permits	$309,258	$371,500	$257,500	$260,800	($110,700)	-29.8%
Charges for Services	$3,042,520	$3,089,726	$3,573,546	$3,316,692	$226,966	7.3%
Other Local Revenue	$3,649,812	$3,865,916	$3,978,894	$3,419,678	($446,238)	-11.5%
Debt Proceeds	$0	$0	$0	$0	$0	n/a
State Revenue	$34,081,168	$35,322,796	$35,230,396	$35,062,267	($260,529)	-0.7%
Federal Revenue	$278,602	$31,938	$656,308	$34,078	$2,140	6.7%
Subtotal - Revenue	$224,701,253	$226,087,600	$228,097,375	$232,564,307	$6,476,707	2.9%
Transfers In	$3,448,557	$3,241,208	$3,282,192	$3,398,088	$156,880	4.8%
Use of Fund Balance	$7,405,585	$3,042,351	$10,161,480	$2,358,793	($683,558)	-22.5%
TOTAL REVENUE - General Fund	**$235,555,395**	**$232,371,159**	**$241,541,047**	**$238,321,188**	**$5,950,029**	**2.6%**
Expenditures (by function)						
Executive Services	$2,496,262	$3,237,582	$3,066,279	$3,368,500	$130,918	4.0%
Administrative Services	$10,473,525	$11,777,587	$12,505,416	$11,601,955	($175,632)	-1.5%
Voter Services	$300,164	$311,576	$314,499	$370,626	$59,050	19.0%
Judicial Administration	$3,773,811	$3,850,364	$4,063,184	$4,040,892	$190,528	4.9%
Public Safety	$44,017,878	$43,487,895	$46,100,826	$46,103,815	$2,615,920	6.0%
Public Works	$8,344,299	$8,909,363	$9,192,106	$9,297,097	$387,734	4.4%
Health & Welfare	$16,495,233	$16,982,872	$17,120,264	$17,510,112	$527,240	3.1%
Parks, Recreation & Cultural	$6,807,391	$6,966,034	$6,994,588	$6,994,354	$28,320	0.4%
Community Development	$2,483,954	$2,743,917	$3,435,107	$2,419,115	($324,802)	-11.8%
Debt Service	$8,743,655	$8,619,464	$8,562,874	$9,115,340	$495,876	5.8%
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	$103,936,172	$106,886,654	$111,355,143	$110,821,806	$3,935,152	3.7%
Tax Relief	$921,188	$0	$0	$941,735	$941,735	n/a
Subtotal - Adopted Budget	$104,857,360	$106,886,654	$111,355,143	$111,763,541	$4,876,887	4.6%
Transfers Out	$130,698,035	$125,484,505	$130,185,904	$126,557,647	$1,073,142	0.9%
TOTAL EXPENDITURES - General Fund	**$235,555,395**	**$232,371,159**	**$241,541,047**	**$238,321,188**	**$5,950,029**	**2.6%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$55,856,047	$57,913,085	$59,051,902	$60,875,152	$2,962,067	5.1%
Operating (other than debt service)	$37,264,008	$38,473,884	$40,935,919	$39,104,457	$630,573	1.6%
Debt Service	$8,743,655	$8,619,464	$8,562,874	$9,115,340	$495,876	5.8%
Capital	$2,072,462	$1,880,221	$2,804,448	$1,726,857	($153,364)	-8.2%
TOTAL APPROPRIATED EXPENDITURES - General Fund	**$103,936,172**	**$106,886,654**	**$111,355,143**	**$110,821,806**	**$3,935,152**	**3.7%**

** The FY 2014 Amended Budget assumes revenue revisions related to the adoption of CY 2014 real estate and personal property tax rates that varied from tax rates assumed in the FY 2014 Adopted Budget*

Fund Balance - General Fund						
Beginning Fund Balance *	$61,981,807	$44,843,075	$54,576,222	44,414,742	($428,333)	-1.0%
Net gain (use) from operations	($7,405,585)	($3,042,351)	($10,161,480)	($2,358,793)	$683,558	-22.5%
Ending Fund Balance	$54,576,222	$41,800,724	$44,414,742	$42,055,949	$255,225	0.6%
Restricted, Committed, Assigned	14,784,105	3,928,344	3,412,945	3,258,067	$54,023,940	1375.2%
Fiscal Stability Reserve - General Fund	36,650,287	36,650,287	37,142,151	37,639,080	988,793	2.7%
Fund Balance Net of Obligations & Res	3,141,830	1,222,093	3,859,646	$1,158,802	($63,291)	-5.2%
Ending Fund Balance - General Fund	**54,576,222**	**41,800,724**	**44,414,742**	**$42,055,949**	**$255,225**	**0.6%**

FY 2015 Adopted Budget - Capital Projects Fund						
	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	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	$380,860	$85,526	$159,263	$101,447	$15,921	18.6%
Debt Proceeds	$5,138,439	$0	$7,800,284	$0	$0	n/a
State Revenue	$144,786	$2,474,812	$10,956,319	$250,000	($2,224,812)	-89.9%
Federal Revenue	$11,496,048	$494,812	$12,970,759	$458,490	($36,322)	-7.3%
Subtotal - Revenue	$17,160,133	$3,055,150	$31,886,625	$809,937	($2,245,213)	-73.5%
Transfers In	$7,846,931	$9,382,620	$10,568,831	$8,608,235	($774,385)	-8.3%
Use of Fund Balance	($7,895,515)	$1,530,627	$27,685,205	$836,705	($693,922)	-45.3%
TOTAL REVENUE - Capital Projects Fund	**$17,111,549**	**$13,968,397**	**$70,140,661**	**$10,254,877**	**($3,713,520)**	**-26.6%**
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	$79,384	$0	$16,250	$0	$0	n/a
Capital Projects	$16,453,510	$13,473,585	$69,550,143	$9,779,121	($3,694,464)	-27.4%
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	$16,532,894	$13,473,585	$69,566,393	$9,779,121	($3,694,464)	-27.4%
Transfers Out	$578,655	$494,812	$574,268	$475,756	($19,056)	-3.9%
TOTAL EXPENDITURES - Cap Proj Fund	**$17,111,549**	**$13,968,397**	**$70,140,661**	**$10,254,877**	**($3,713,520)**	**-26.6%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$316,146	$319,255	$321,308	$332,540	$13,285	4.2%
Operating (other than debt service)	$480,325	$259,039	$3,445,711	$8,857	($250,182)	-96.6%
Debt Service	$79,384	$0	$16,250	$0	$0	n/a
Capital	$15,657,039	$12,895,291	$65,783,124	$9,437,724	($3,457,567)	-26.8%
TOTAL APPROPRIATED EXPENDITURES - Cap Proj Fund	**$16,532,894**	**$13,473,585**	**$69,566,393**	**$9,779,121**	**($3,694,464)**	**-27.4%**

Fund Balance - Capital Projects Fund						
Beginning Fund Balance	$23,117,224	$3,073,670	$31,012,739	$3,327,534	$253,864	8.3%
Net gain (use) from operations	$7,895,515	($1,530,627)	($27,685,205)	($836,705)	$693,922	-45.3%
Ending Fund Balance	$31,012,739	$1,543,043	$3,327,534	$2,490,829	$947,786	61.4%

FY 2015 Adopted Budget - Economic Development Opportunities Fund						
	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	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	$76,805	$63,000	$63,000	$73,375	$10,375	16.5%
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	$76,805	$63,000	$63,000	$73,375	$10,375	16.5%
Transfers In	$1,250,000	$400,000	$766,150	$591,097	$191,097	47.8%
Use of Fund Balance	($533,380)	$285,467	$724,892	($97,512)	($382,979)	-134.2%
TOTAL REVENUE - EDO Fund	**$793,425**	**$748,467**	**$1,554,042**	**$566,960**	**($181,507)**	**-24.3%**
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	$731,678	$689,150	$1,494,725	$507,797	($181,353)	-26.3%
Debt Service	$61,747	$59,317	$59,317	$59,163	($154)	-0.3%
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	$793,425	$748,467	$1,554,042	$566,960	($181,507)	-24.3%
Transfers Out	$0	$0	$0	$0	$0	n/a
TOTAL EXPENDITURES - EDO Fund	**$793,425**	**$748,467**	**$1,554,042**	**$566,960**	**($181,507)**	**-24.3%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$0	$0	$0	$0	$0	n/a
Operating (other than debt service)	$720,958	$689,150	$1,494,725	$507,797	($181,353)	-26.3%
Debt Service	$61,747	$59,317	$59,317	$59,163	($154)	-0.3%
Capital	$10,720	$0	$0	$0	$0	n/a
TOTAL APPROPRIATED EXPENDITURES - EDO Fund	**$793,425**	**$748,467**	**$1,554,042**	**$566,960**	**($181,507)**	**-24.3%**

Fund Balance - EDO Fund						
Beginning Fund Balance *	$262,680	$364,494	$796,060	$560,168	$195,674	53.7%
Net gain (use) from operations	$533,380	($285,467)	($724,892)	$97,512	$382,979	-134.2%
Ending Fund Balance	**$796,060**	**$79,027**	**$71,168**	**$657,680**	**$578,653**	**732.2%**

* 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 2015 Adopted Budget - Fire-EMS Fee Fund

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	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	$2,772,641	$2,462,500	$2,462,500	$2,650,000	$187,500	7.6%
Other Local Revenue	$0	$0	$0	$0	$0	n/a
Debt Proceeds	$0	$0	$0	$0	$0	n/a
State Revenue	$0	$0	$0	$0	$0	n/a
Federal Revenue	$0	$0	$0	$0	$0	n/a
Subtotal - Revenue	$2,772,641	$2,462,500	$2,462,500	$2,650,000	$187,500	7.6%
Transfers In	$0	$0	$0	$0	$0	n/a
Use of (Addition to) Fund Balance	($90,724)	$152,393	$152,393	$88,937	($63,456)	-41.6%
TOTAL REVENUE - Fire/EMS Fee Fund	**$2,681,917**	**$2,614,893**	**$2,614,893**	**$2,738,937**	**$124,044**	**4.7%**
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	$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	$0	$0	$0	$0	$0	n/a
Transfers Out	$2,681,917	$2,614,893	$2,614,893	$2,738,937	$124,044	4.7%
TOTAL EXPENDITURES - Fire/EMS Fund	**$2,681,917**	**$2,614,893**	**$2,614,893**	**$2,738,937**	**$124,044**	**4.7%**
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	$0	$0	$0	$0	$0	n/a
TOTAL APPROPRIATED EXPENDITURES - Fire/EMS Fund	**$0**	**$0**	**$0**	**$0**	**$0**	**n/a**
Fund Balance - Fire/EMS Fee Fund						
Beginning Fund Balance	$350,848	$203,905	$441,572	$289,179	$85,274	41.8%
Net gain (use) from operations	$90,724	($152,393)	($152,393)	($88,937)	$63,456	-41.6%
Ending Fund Balance	**$441,572**	**$51,512**	**$289,179**	**$200,242**	**$148,730**	**288.7%**

FY 2015 Adopted Budget - Code Compliance Fund

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	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	$2,520,563	$2,183,774	$2,183,774	$2,723,040	$539,266	24.7%
Debt Proceeds	$0	$0	$0	$0	$0	n/a
State Revenue	$0	$0	$0	$0	$0	n/a
Federal Revenue	$0	$0	$0	$0	$0	n/a
Subtotal - Revenue	$2,520,563	$2,183,774	$2,183,774	$2,723,040	$539,266	24.7%
Transfers In	$972,044	$1,228,002	$1,248,541	$1,183,378	($44,624)	-3.6%
Use of (Addition to) Fund Balance	($82,684)	($329)	$1,367	$100,000	$100,329	-30495.1%
TOTAL REVENUE - Code Comp. Fund	**$3,409,923**	**$3,411,447**	**$3,433,682**	**$4,006,418**	**$594,971**	**17.4%**
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	$1,757,414	$1,812,952	$1,825,961	$1,913,805	$100,853	5.6%
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	$1,267,985	$1,275,307	$1,284,533	$1,714,764	$439,457	34.5%
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	$3,025,399	$3,088,259	$3,110,494	$3,628,569	$540,310	17.5%
Transfers Out	$384,524	$323,188	$323,188	$377,849	$54,661	16.9%
TOTAL EXPENDITURES - Code Comp.	**$3,409,923**	**$3,411,447**	**$3,433,682**	**$4,006,418**	**$594,971**	**17.4%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$2,848,241	$2,873,511	$2,891,005	$2,956,446	$82,935	2.9%
Operating (other than debt service)	$171,752	$195,083	$197,324	$672,123	$477,040	244.5%
Debt Service	$0	$0	$0	$0	$0	n/a
Capital	$5,406	$19,665	$22,165	$0	($19,665)	-100.0%
TOTAL APPROPRIATED EXPENDITURES - Code Comp. Fund	**$3,025,399**	**$3,088,259**	**$3,110,494**	**$3,628,569**	**$540,310**	**17.5%**

Fund Balance - Code Compliance Fund						
Beginning Fund Balance	$51,093	$50,558	$133,777	$132,410	$81,852	161.9%
Net gain (use) from operations	$82,684	$329	($1,367)	($100,000)	($100,329)	-30495.1%
Ending Fund Balance	**$133,777**	**$50,887**	**$132,410**	**$32,410**	**($18,477)**	**-36.3%**

FY 2015 Adopted Budget - Transportation Fund

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	$875,568	$603,264	$603,264	$718,924	$115,660	19.2%
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	$5,668,196	$4,236,623	$4,236,623	$4,380,108	$143,485	3.4%
Debt Proceeds	$5,567,371	$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	$12,111,135	$4,839,887	$4,839,887	$5,099,032	$259,145	5.4%
Transfers In	$179,096	$191,685	$232,896	$177,188	($14,497)	-7.6%
Use of Fund Balance	($4,213,902)	$3,187,429	$3,069,715	$2,715,273	($472,156)	-14.8%
TOTAL REVENUE - Trans. Fund	**$8,076,329**	**$8,219,001**	**$8,142,498**	**$7,991,493**	**($227,508)**	**-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	$3,373,632	$3,723,600	$3,642,419	$4,094,197	$370,597	10.0%
Capital Projects	$0	$0	$0	$0	$0	n/a
Transportation	$4,442,195	$4,368,002	$4,172,680	$3,745,877	($622,125)	-14.2%
Education	$0	$0	$0	$0	$0	n/a
Food Service	$0	$0	$0	$0	$0	n/a
Subtotal - Appropriated Expenditures	$7,815,827	$8,091,602	$7,815,099	$7,840,074	($251,528)	-3.1%
Transfers Out	$260,502	$127,399	$327,399	$151,419	$24,020	18.9%
TOTAL EXPENDITURES - Trans. Fund	**$8,076,329**	**$8,219,001**	**$8,142,498**	**$7,991,493**	**($227,508)**	**-2.8%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$312,260	$325,225	$327,564	$350,780	$25,555	7.9%
Operating (other than debt service)	$4,128,996	$4,042,777	$3,845,116	$3,395,097	($647,680)	-16.0%
Debt Service	$3,373,632	$3,723,600	$3,642,419	$4,094,197	$370,597	10.0%
Capital	$939	$0	$0	$0	$0	n/a
TOTAL APPROPRIATED EXPENDITURES - Trans. Fund	**$7,815,827**	**$8,091,602**	**$7,815,099**	**$7,840,074**	**($251,528)**	**-3.1%**

Fund Balance - Transportation Fund						
Beginning Fund Balance *	$4,106,882	$7,038,864	$8,320,784	$7,452,726	$413,862	5.9%
Net gain (use) from operations	$4,213,902	($3,187,429)	($3,069,715)	($2,715,273)	$472,156	-14.8%
Ending Fund Balance	**$8,320,784**	**$3,851,435**	**$5,251,069**	**$4,737,453**	**$886,018**	**23.0%**

FY 2015 Adopted Budget - School Operating Fund

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	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	$3,517,933	$3,419,737	$3,786,997	$3,785,339	$365,602	10.7%
Debt Proceeds	$44,236,694	$0	$11,697,015	$0	$0	n/a
State Revenue	$121,089,840	$120,821,097	$120,821,097	$125,848,758	$5,027,661	4.2%
Federal Revenue	$12,746,660	$9,250,778	$9,250,778	$9,223,105	($27,673)	-0.3%
Subtotal - Revenue	$181,591,127	$133,491,612	$145,555,887	$138,857,202	$5,365,590	4.0%
Transfers In	$114,151,940	$114,830,339	$118,429,691	$116,415,339	$1,585,000	1.4%
Use of Fund Balance	($10,699)	$0	$0	$0	$0	n/a
TOTAL REVENUE - School Op. Fund	**$295,732,368**	**$248,321,951**	**$263,985,578**	**$255,272,541**	**$6,950,590**	**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	$72,394,859	$25,622,391	$37,279,363	$22,897,604	($2,724,787)	-10.6%
Capital Projects	$0	$0	$0	$0	$0	n/a
Transportation	$0	$0	$0	$0	$0	n/a
Education	$223,281,639	$222,643,690	$226,650,345	$232,319,067	$9,675,377	4.3%
Food Service	$0	$0	$0	$0	$0	n/a
Subtotal - Appropriated Expenditures	$295,676,498	$248,266,081	$263,929,708	$255,216,671	$6,950,590	2.8%
Transfers Out	$55,870	$55,870	$55,870	$55,870	$0	0.0%
TOTAL EXPENDITURES - School Op. Func	**$295,732,368**	**$248,321,951**	**$263,985,578**	**$255,272,541**	**$6,950,590**	**2.8%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$194,214,089	$193,273,490	$196,773,199	$202,152,748	$8,879,258	4.6%
Operating (other than debt service)	$28,936,156	$29,336,991	$29,843,937	$30,133,310	$796,319	2.7%
Debt Service	$72,394,859	$25,622,391	$37,279,363	$22,897,604	($2,724,787)	-10.6%
Capital	$131,394	$33,209	$33,209	$33,009	($200)	-0.6%
TOTAL APPROPRIATED EXPENDITURES - School Op. Fund	**$295,676,498**	**$248,266,081**	**$263,929,708**	**$255,216,671**	**$6,950,590**	**2.8%**

Fund Balance - School Operating Fund						
Beginning Fund Balance	$0	$0	$10,699	$10,699	$10,699	n/a
Net gain (use) from operations	$10,699	$0	$0	$0	$0	n/a
Ending Fund Balance	**$10,699**	**$0**	**$10,699**	**$10,699**	**$10,699**	n/a

Local Transfer Breakdown						
State Required Local Effort		$44,116,544	$44,116,544	$51,849,984	$7,733,440	17.5%
State Required Local Match for Optional Programs		$1,650,255	$1,650,255	$1,599,490	($50,765)	-3.1%
Debt Service		$25,622,391	$25,622,391	$22,897,604	($2,724,787)	-10.6%
Additional local Transfer		$43,441,149	$45,007,282	$40,068,261	($3,372,888)	-7.8%
Total Local Transfer	**$114,151,940**	**$114,830,339**	**$116,396,472**	**$116,415,339**	**$1,585,000**	**1.4%**

FY 2015 Adopted Budget - School Food Service Fund

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	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	$4,602,672	$5,545,142	$5,545,142	$4,867,464	($677,678)	-12.2%
Debt Proceeds	$0	$0	$0	$0	$0	n/a
State Revenue	$217,593	$252,668	$252,668	$215,279	($37,389)	-14.8%
Federal Revenue	$4,325,870	$4,190,685	$4,190,685	$4,391,600	$200,915	4.8%
Subtotal - Revenue	$9,146,135	$9,988,495	$9,988,495	$9,474,343	($514,152)	-5.1%
Transfers In	$55,870	$55,870	$55,870	$55,870	$0	0.0%
Use of Fund Balance	($281,911)	$0	$58,131	$0	$0	n/a
TOTAL REVENUE - School Food Srvc. Fur	**$8,920,094**	**$10,044,365**	**$10,102,496**	**$9,530,213**	**($514,152)**	**-5.1%**
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	$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	$8,920,094	$10,044,365	$10,102,496	$9,530,213	($514,152)	-5.1%
Subtotal - Appropriated Expenditures	$8,920,094	$10,044,365	$10,102,496	$9,530,213	($514,152)	-5.1%
Transfers Out	$0	$0	$0		$0	n/a
TOTAL EXPENDITURES - School Food Srv	**$8,920,094**	**$10,044,365**	**$10,102,496**	**$9,530,213**	**($514,152)**	**-5.1%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$2,505,402	$2,677,135	$2,554,482	$2,613,661	($63,474)	-2.4%
Operating (other than debt service)	$6,414,692	$7,367,230	$7,548,014	$6,916,552	($450,678)	-6.1%
Debt Service	$0	$0	$0	$0	$0	n/a
Capital	$0	$0	$0	$0	$0	n/a
TOTAL APPROPRIATED EXPENDITURES - School Food Srvc.	**$8,920,094**	**$10,044,365**	**$10,102,496**	**$9,530,213**	**($514,152)**	**-5.1%**

Fund Balance - School Food Service Fund						
Beginning Fund Balance	$622,935	$622,935	$904,846	$846,715	$223,780	35.9%
Net gain (use) from operations	$281,911	$0	($58,131)	$0	$0	n/a
Ending Fund Balance	**$904,846**	**$622,935**	**$846,715**	**$846,715**	**$223,780**	**35.9%**

FY 2015 Adopted Budget - School Capital Projects Fund						
	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	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	$9,746	$377,608	$377,608	$74,316	($303,292)	-80.3%
Debt Proceeds	$0	$0	$11,802,716	$7,664,829	$7,664,829	n/a
State Revenue	$0	$0	$0	$0	$0	n/a
Federal Revenue	$0	$0	$0	$0	$0	n/a
Subtotal - Revenue	$9,746	$377,608	$12,180,324	$7,739,145	$7,361,537	1949.5%
Transfers In	$6,724,104	$0	$0	$0	$0	n/a
Use of Fund Balance	$1,541,562	$0	$1,113,756	$0	$0	n/a
TOTAL REVENUE - School Cap. Proj. Fun	**$8,275,412**	**$377,608**	**$13,294,080**	**$7,739,145**	**$7,361,537**	**1949.5%**
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	$73,717	$0	$0	n/a
Capital Projects	$8,275,412	$377,608	$13,220,363	$7,739,145	$7,361,537	1949.5%
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	$8,275,412	$377,608	$13,294,080	$7,739,145	$7,361,537	1949.5%
Transfers Out	$0	$0	$0	$0	$0	n/a
TOTAL EXPENDITURES - School Cap. Pro	**$8,275,412**	**$377,608**	**$13,294,080**	**$7,739,145**	**$7,361,537**	**1949.5%**
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	$73,717	$0	$0	n/a
Capital	$8,275,412	$377,608	$13,220,363	$7,739,145	$7,361,537	1949.5%
TOTAL APPROPRIATED EXPENDITURES - School Cap. Proj.	**$8,275,412**	**$377,608**	**$13,294,080**	**$7,739,145**	**$7,361,537**	**1949.5%**

Fund Balance - School Cap. Proj. Fund						
Beginning Fund Balance	$3,757,030	$1,178,465	$2,215,468	$1,101,712	($76,753)	-6.5%
Net gain (use) from operations	($1,541,562)	$0	($1,113,756)	$0	$0	n/a
Ending Fund Balance	**$2,215,468**	**$1,178,465**	**$1,101,712**	**$1,101,712**	**($76,753)**	**-6.5%**

FY 2015 Adopted Budget - Joint Fleet Fund

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	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	$2,250,753	$2,455,535	$2,505,535	$2,551,884	$96,349	3.9%
Other Local Revenue	$0	$0	$0	$0	$0	n/a
Debt Proceeds	$0	$0	$0	$0	$0	n/a
State Revenue	$0	$0	$0	$0	$0	n/a
Federal Revenue	$0	$0	$0	$0	$0	n/a
Subtotal - Revenue	$2,250,753	$2,455,535	$2,505,535	$2,551,884	$96,349	3.9%
Transfers In	$0	$0	$0	$0	$0	n/a
Use of Fund Balance	$60,619	$0	$18,408	$0	$0	n/a
TOTAL REVENUE - Joint Fleet Fund	**$2,311,372**	**$2,455,535**	**$2,523,943**	**$2,551,884**	**$96,349**	**3.9%**
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	$2,311,372	$2,455,535	$2,523,943	$2,551,884	$96,349	3.9%
Education	$0	$0	$0	$0	$0	n/a
Food Service	$0	$0	$0	$0	$0	n/a
Subtotal - Appropriated Expenditures	$2,311,372	$2,455,535	$2,523,943	$2,551,884	$96,349	3.9%
Transfers Out	$0	$0	$0	$0	$0	n/a
TOTAL EXPENDITURES - Joint Fleet Fund	**$2,311,372**	**$2,455,535**	**$2,523,943**	**$2,551,884**	**$96,349**	**3.9%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$1,153,514	$1,272,228	$1,270,515	$1,289,769	$17,541	1.4%
Operating (other than debt service)	$1,157,858	$1,155,207	$1,221,428	$1,230,115	$74,908	6.5%
Debt Service	$0	$0	$0	$0	$0	n/a
Capital	$0	$28,100	$32,000	$32,000	$3,900	13.9%
TOTAL APPROPRIATED EXPENDITURES - Joint Fleet Fund	**$2,311,372**	**$2,455,535**	**$2,523,943**	**$2,551,884**	**$96,349**	**3.9%**

Fund Balance - Joint Fleet Fund						
Beginning Fund Balance	$236,083	$130,569	$175,464	$157,056	$26,487	20.3%
Net gain (use) from operations	($60,619)	$0	($18,408)	$0	$0	n/a
Ending Fund Balance	**$175,464**	**$130,569**	**$157,056**	**$157,056**	**$26,487**	**20.3%**

FY 2015 Adopted Budget - Utilities Operating Fund						
	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	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	$25,944,221	$27,022,011	$27,022,011	$29,163,574	$2,141,563	7.9%
Other Local Revenue	$2,421,720	$1,757,624	$1,777,474	$1,601,760	($155,864)	-8.9%
Debt Proceeds	$0	$0	$21,330,000	$0	$0	n/a
State Revenue	$0	$0	$0	$0	$0	n/a
Federal Revenue	$515,607	$539,056	$539,056	$500,244	($38,812)	-7.2%
Subtotal - Revenue	$28,881,548	$29,318,691	$50,668,541	$31,265,578	$1,946,887	6.6%
Transfers In	$544,751	$0	$64,357	$56,731	$56,731	n/a
Use of Fund Balance	($3,347,689)	$890,738	$1,560,850	$486,627	($404,111)	-45.4%
TOTAL REVENUE - Utilities Op Fund	**$26,078,610**	**$30,209,429**	**$52,293,748**	**$31,808,936**	**$1,599,507**	**5.3%**
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	$16,361,017	$19,251,429	$19,652,542	$20,094,832	$843,403	4.4%
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	$9,454,408	$10,728,943	$32,027,785	$11,585,656	$856,713	8.0%
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	$25,815,425	$29,980,372	$51,680,327	$31,680,488	$1,700,116	5.7%
Transfers Out	$263,185	$229,057	$613,421	$128,448	($100,609)	-43.9%
TOTAL EXPENDITURES - Utilities Op Fun	**$26,078,610**	**$30,209,429**	**$52,293,748**	**$31,808,936**	**$1,599,507**	**5.3%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$9,057,723	$9,054,420	$9,130,746	$10,178,018	$1,123,598	12.4%
Operating (other than debt service)	$7,058,398	$9,959,143	$10,059,506	$9,502,190	($456,953)	-4.6%
Debt Service	$9,454,408	$10,728,943	$32,027,785	$11,585,656	$856,713	8.0%
Capital	$244,896	$237,866	$462,290	$414,624	$176,758	74.3%
TOTAL APPROPRIATED EXPENDITURES - Utilities Op Fund	**$25,815,425**	**$29,980,372**	**$51,680,327**	**$31,680,488**	**$1,700,116**	**5.7%**

Fund Balance - Utilities Operating Fund						
Beginning Fund Balance	$30,427,408	$33,677,967	$33,775,097	$32,214,247	($1,463,720)	-4.3%
Net gain (use) from operations	$3,347,689	($890,738)	($1,560,850)	($486,627)	$404,111	-45.4%
Ending Fund Balance	**$33,775,097**	**$32,787,229**	**$32,214,247**	**$31,727,620**	**($1,059,609)**	**-3.2%**

FY 2015 Adopted Budget - Utilities Capital Fund

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	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	$2,894,710	$2,407,800	$2,407,800	$2,407,800	$0	0.0%
Other Local Revenue	$938,531	$3,558,334	$4,740,238	$3,221,666	($336,668)	-9.5%
Debt Proceeds	$0	$0	$0	$0	$0	n/a
State Revenue	$210,822	$0	$24,762	$0	$0	n/a
Federal Revenue	$0	$0	$0	$0	$0	n/a
Subtotal - Revenue	$4,044,063	$5,966,134	$7,172,800	$5,629,466	($336,668)	-5.6%
Transfers In	$0	$0	$50,000	$0	$0	n/a
Use of Fund Balance	$5,256,364	$12,054,866	$36,295,806	$7,546,303	($4,508,563)	-37.4%
TOTAL REVENUE - Utilities Cap Proj Fun	**$9,300,427**	**$18,021,000**	**$43,518,606**	**$13,175,769**	**($4,845,231)**	**-26.9%**
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	$8,895,427	$18,021,000	$43,515,021	$13,175,769	($4,845,231)	-26.9%
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	$8,895,427	$18,021,000	$43,515,021	$13,175,769	($4,845,231)	-26.9%
Transfers Out	$405,000	$0	$3,585	$0	$0	n/a
TOTAL EXPENDITURES - Utilities Cap Prc	**$9,300,427**	**$18,021,000**	**$43,518,606**	**$13,175,769**	**($4,845,231)**	**-26.9%**
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	$8,895,427	$18,021,000	$43,515,021	$13,175,769	($4,845,231)	-26.9%
TOTAL APPROPRIATED EXPENDITURES - Utilities Cap Proj	**$8,895,427**	**$18,021,000**	**$43,515,021**	**$13,175,769**	**($4,845,231)**	**-26.9%**

Fund Balance - Utilities Cap. Proj. Fund						
Beginning Fund Balance	$52,849,646	$21,046,206	$47,593,282	$11,297,476	($9,748,730)	-46.3%
Net gain (use) from operations	($5,256,364)	($12,054,866)	($36,295,806)	($7,546,303)	$4,508,563	-37.4%
Ending Fund Balance	**$47,593,282**	**$8,991,340**	**$11,297,476**	**$3,751,173**	**($5,240,167)**	**-58.3%**

Fund balance is 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 2015 balances for each fund. Changes in fund balance of at least 10% are discussed below the table.

Changes in Fund Balance - All Funds				
	FY 2015		Variance	
Funds	Beginning	Ending	Amount	Percent
General Fund	$44,414,742	$42,055,949	($2,358,793)	-5.3%
Capital Projects Fund	$3,327,534	$2,490,829	($836,705)	-25.1%
Economic Development Opportunities Fund	$560,168	$657,680	$97,512	17.4%
Fire/EMS Fee Fund	$289,179	$200,242	($88,937)	-30.8%
Code Compliance Fund	$132,410	$32,410	($100,000)	-75.5%
Transportation Fund	$7,452,726	$4,737,453	($2,715,273)	-36.4%
School Operating Fund	$10,699	$10,699	$0	0.0%
School Food Service Fund	$846,715	$846,715	$0	0.0%
School Capital Projects Fund	$1,101,712	$1,101,712	$0	0.0%
Joint Fleet Maintenance Fund	$157,056	$157,056	$0	0.0%
Utilities Operating Fund	$32,214,247	$31,727,620	($486,627)	-1.5%
Utilities Capital Projects Fund	$11,297,476	$3,751,173	($7,546,303)	-66.8%

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

General Fund: $2,000,000 is used as a one-time transfer to the Capital Projects Fund for the FY 2015 fire equipment reserve. $154,878 is used for overtime payouts to Sheriff's deputies stemming from a now settled lawsuit while $203,915 is used for one-time items in the base budget. A list of the one-time items is available on page 107.

Capital Projects Fund: $673,831 of the fund balance is used to fund the cash-funded projects in excess of the $2.0 million General Fund balance transfer and the $6.3 million policy guideline transfer from the General Fund. Additionally, the use of $162,874 in accumulated interest earnings on bond proceeds is planned for the radio system, Sheriff's Office renovation, Judicial Center renovation, disposal equipment and EMS equipment replacements, and Jones Powell hill improvement projects.

Economic Development Opportunities Fund: $92,488 of the EDO Fund balance is used to fund previously approved incentives. However, a new transfer from the General Fund equal to 25% of Machinery & Tools tax revenue ($190,000) is included in the EDO Fund in FY 2015, netting an addition of $97,512 to the EDO Fund balance.

Fire/EMS Fee Fund:	$88,937 of the fund balance is planned for use because FY 2015 costs of previously approved Fire/EMS Revenue Recovery positions and operating costs exceed the FY 2015 projected fee revenue to be transferred to the General Fund.
Code Compliance Fund:	$100,000 of the fund balance is planned for use toward an OPEB reserve in FY 2015.
Transportation Fund:	$1,870,174 of the $2.7 million use of fund balance in FY 2015 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, $845,099 is used to fund Transportation Fund expenses not supported by available annual Transportation revenues.
Utilities Operating Fund:	$486,627 of the fund balance is planned for use because FY 2015 costs exceed projected revenues.
Utilities Capital Projects Fund:	$7,546,303 of the fund balance is planned for use because FY 2015 Utilities Capital Projects costs exceed projected revenues. The fund balance is purposely being used to fund Utilities capital projects to eliminate the need to issue new debt for Utilities projects in FY 2015.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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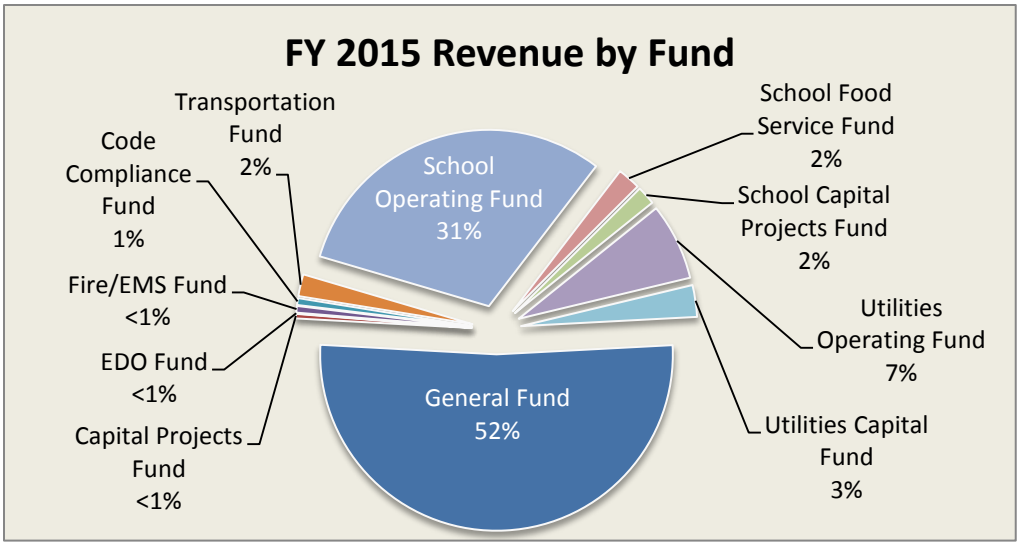
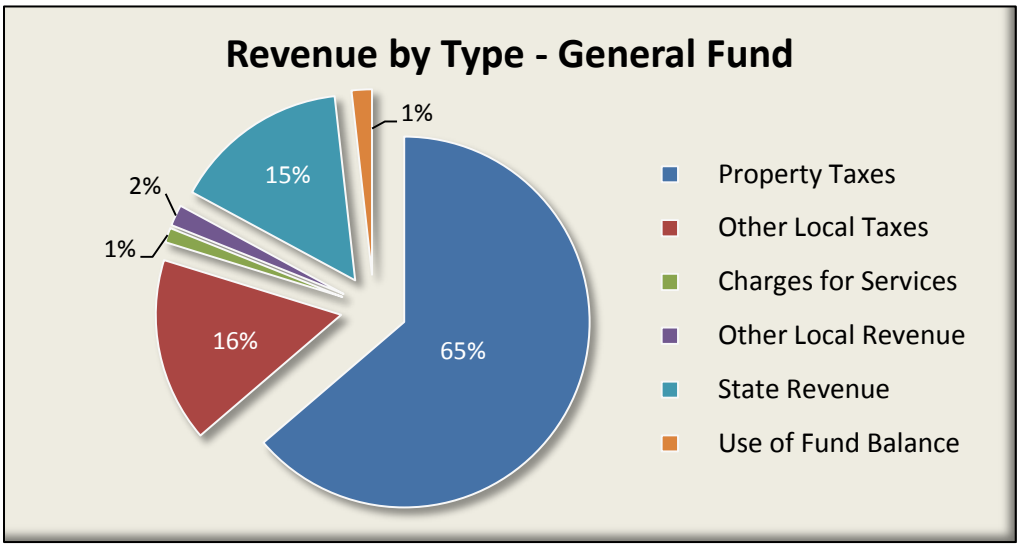
Revenues

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



General Fund

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

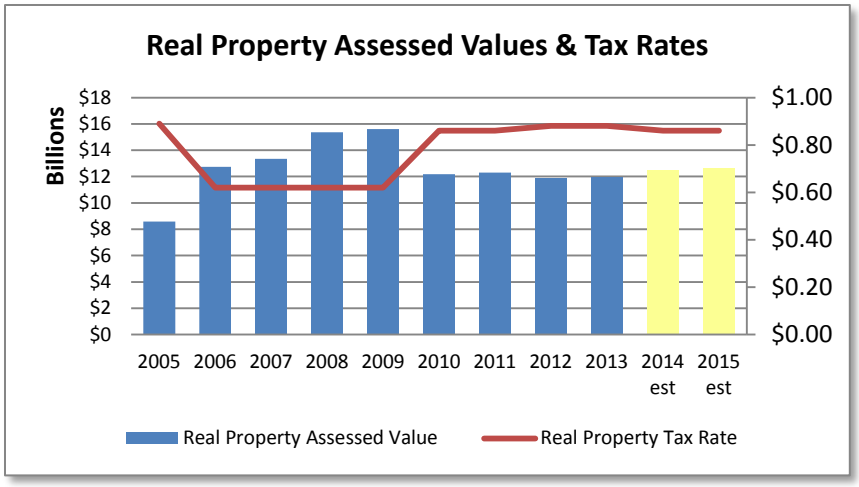


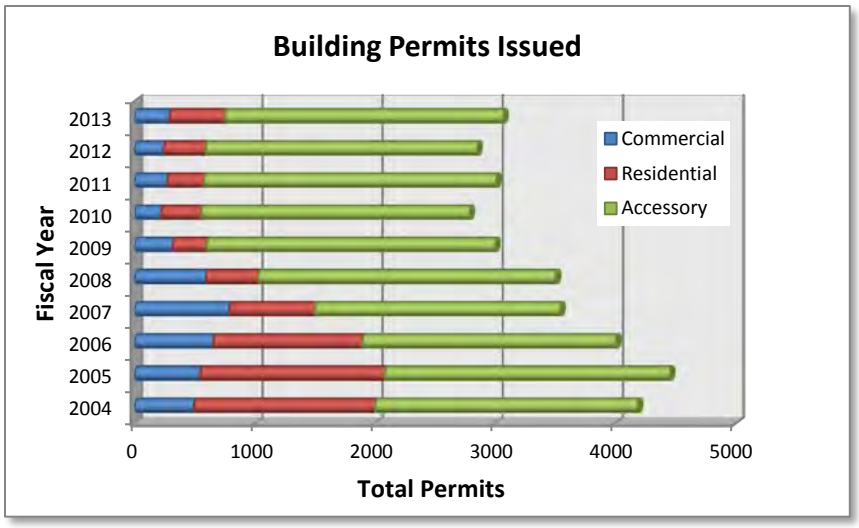
Revenue Category: Property Taxes

Real Property Taxes ($105.5M) State Code §58.1 – 3200, County Code Ch. 21, Article III

Revenue Description: Every two years, the Office of Real Estate Assessments conducts a general reassessment of all real property to include agricultural, residential, and commercial land and improvements. The purpose of the reassessment is to bring the value of all real property within the County in line with market values at the time of the reassessment. This is necessary to ensure that taxes used to pay for local governmental services and programs are distributed equitably among all real property owners. Updated assessments take effect in January of every even numbered year. Given that 2014 is a reassessment year, State Code requires the County to determine and advertise the equalized tax rate. The equalized rate is the tax rate that, when applied to the new assessed values less new construction, yields 101% of the revenue that the prior year's tax rate yielded on the prior assessed value. For 2014, the equalized and adopted rate is $0.86 per $100 of assessed value. Real Property Tax revenue supports General Fund expenditures and transfers.

Trend Analysis/Basis for FY 2015 Projection: For the five years preceding 2010, real property assessed values in Spotsylvania County grew by an average of 16% per year. However, in response to a struggling housing market in which nationwide delinquencies on mortgages nearly doubled and Spotsylvania ranked among those localities with the highest rates of foreclosure in Virginia, that trend drastically changed with the 2010 reassessment. With the inventory of homes for sale greater than the four to six months' worth considered normal, the limited availability of bank financing, and short and foreclosure sales often closing at prices below those of other comparable homes, it was inevitable that the assessed values of residential properties would decrease in the January 2010 reassessment.



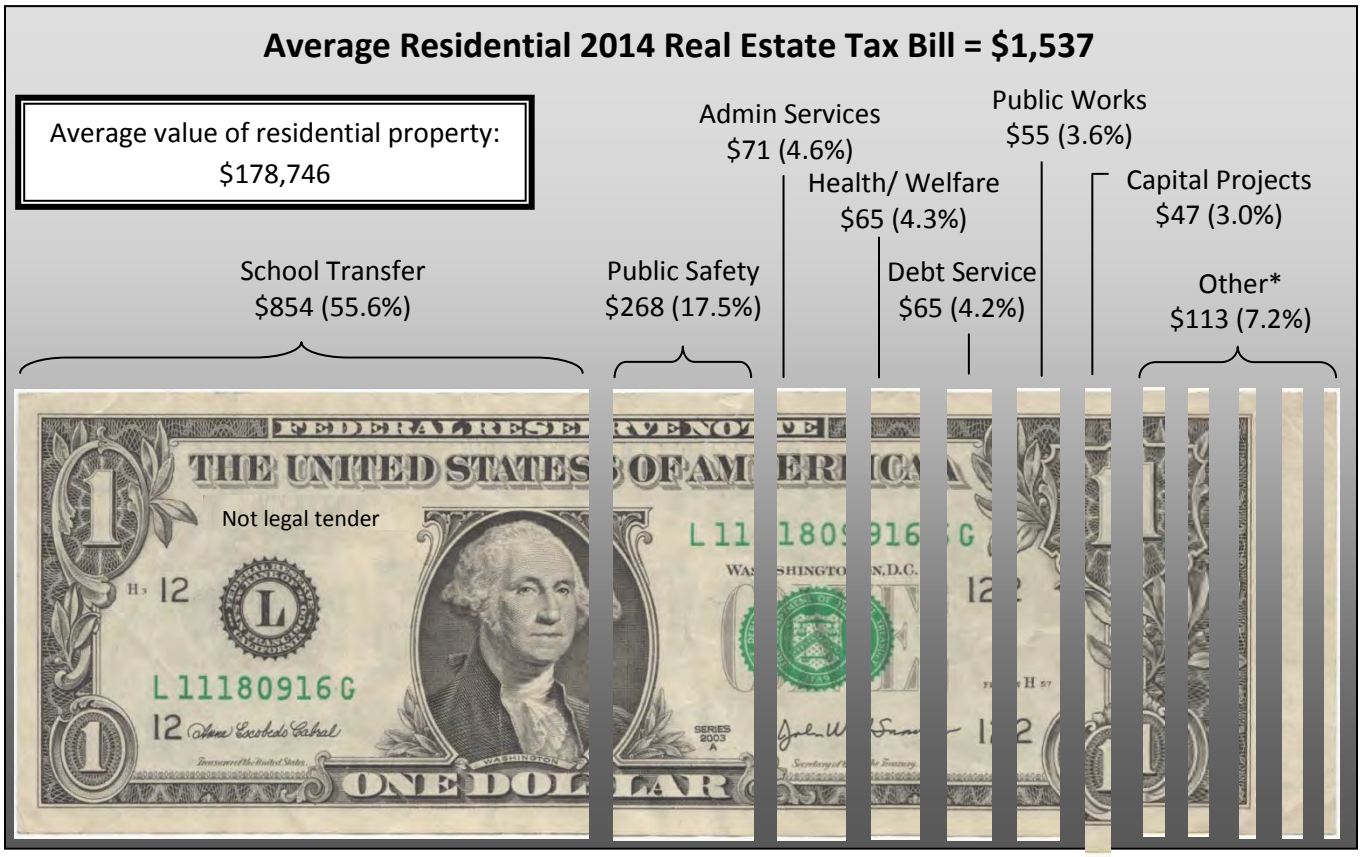


The FY 2015 real property tax revenue projection of **$105.5 million**, which includes one billing in tax year 2014 and one billing in tax year 2015, is based on a 2014 estimated taxable assessed value of $12.5 billion, and a 2015 estimated taxable assessed value of $12.7 billion, each net of tax relief and deferred taxes. This $105.5 million represents 45.4% of all General Fund revenues, excluding transfers from other funds. The 2014 estimated land book value reflects a 4.15% increase over the 2013 book value. Overall, commercial values declined by 2.29% while residential values increased by 5.89%. The assessed value growth for calendar year 2015 is estimated at 1.5% for budget purposes, reflecting a conservative, yet optimistic estimate of growth in new construction.

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

Program	Net Revenue Not Received	Notes
Tax Relief for the Elderly and Disabled	$941,735	This revenue is included in the $105.5 million Real Estate revenue line item and a corresponding expenditure is included in the Health/Welfare function to match the way tax relief is treated in the CAFR. In reality, this revenue is never received.
Tax Deferrals (Land Use)	$3,042,678	A reduced tax is paid on properties in the land use program. This program has a five year "look back" period through which five years of back taxes are due when the use of the land changes and no longer qualifies as land use.
Energy Efficiency	$368,260	
Veterans Exemptions	$307,304	
Total Cost of Programs	**$4,659,977**	

Based on the 2014 land book, the average residential real property tax bill in 2014 at the adopted real property rate of $0.86 per $100 of assessed value is $1,537 for the full year. The following display is an approximation of the breakdown of the average residential real property tax bill.



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

Personal Property Taxes ($35.4M)

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

Revenue Description: Personal property tax is charged on all tangible property owned in the county, including automobiles, trucks, recreational vehicles and boats, business office furniture and equipment, and mobile homes. (While mobile homes are valued as personal property, State law requires that the rate for taxation not exceed that for real property, which is adopted at $0.86 per $100 of assessed value for 2014). Each year, County vehicle values are assessed based on 50% of the clean retail value from National Automobile Dealers Association (NADA) guide. Business furniture and equipment is valued with a depreciation schedule applied to the original cost of the item. The Personal Property Tax revenue supports General Fund expenditures and transfers.

Trend Analysis/Basis for FY 2015 Projection: Personal property tax revenue is not easily estimated due to the ever-changing values of new and used cars, the constant turnover of the inventory of vehicles in the County, and the annual depreciation of various types of business furniture and fixtures. Finance staff relies on personal property book values obtained from the Commissioner of Revenue's office, and makes reasoned estimates as to the potential growth in overall assessed values.

Changes in the NADA guide values can vary widely from one year to the next. For example, application of the new NADA values resulted in the 2009 assessed value of all vehicles being 21% less than the 2008 assessed value of all vehicles in the county. Then, when the updated NADA values were applied in 2010, the change in value was less than 1%. The 2014 NADA update yielded a 9.4% decrease in existing car values. Because new and newer vehicles are likely to come into the County over the next year, net new assessed value growth is projected at 0.5% and 3.0% for calendar years 2014 and 2015, respectively.

To fully offset the loss of revenue associated with the 9.4% NADA value decrease in 2014, the Personal Property tax rate would need to be set at $7.03; up 66 cents over the 2013 rate of $6.37. However, the Board set the Personal Property tax rate at $6.78 and allocated the revenue from the increase to eliminate the property tax on airplanes; hire new Sheriff's Office employees; purchase certain replacement vehicles for the Sheriff's Office; provide a $1.6 million increase in local funding to Schools; and offset the loss of revenue to the General Fund stemming from a new transfer of 25% of Machinery & Tools tax revenue to the EDO Fund.

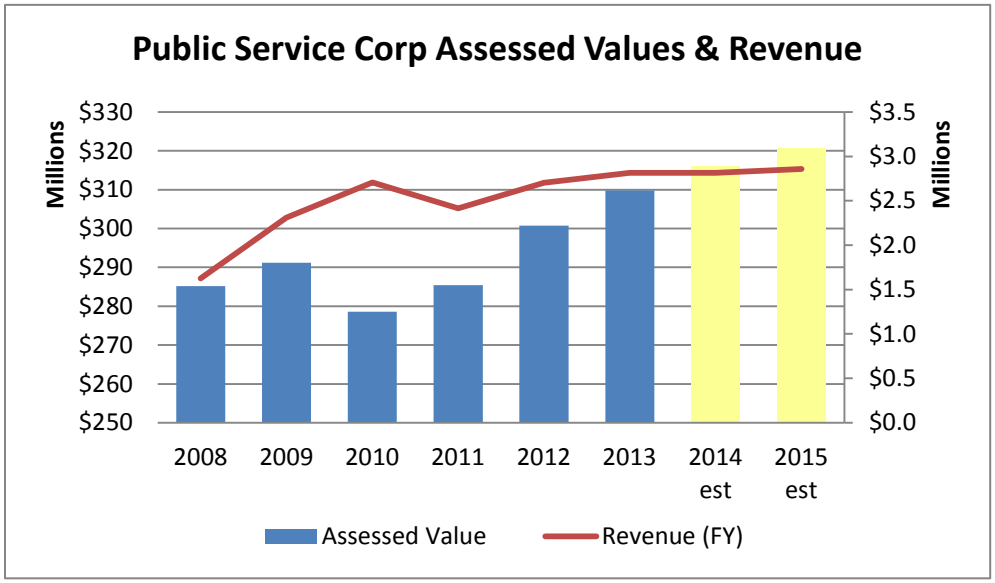
In FY 2015, personal property tax revenue (excluding the Personal Property Tax Relief Act (PPTRA) revenue received from the state and included in the non-categorical state revenue section) is budgeted at **$35.4 million**, including mobile home taxes. This represents 15.2% of all General Fund revenues, excluding transfers from other funds.

Public Service Corporation Tax ($2.9M)

State Code §58.1 – 2600 et seq.

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

Trend Analysis/Basis for FY 2015 Projection: Public service corporation values are assessed by the State. Tax bill payments for public service corporations are due in June for the full tax year based upon the prior year's assessed values. In the Fall of each year, the State sends updated assessed values to localities, which are then used to "true up" tax payments in December. The FY 2015 revenue projections for public service corporation real and personal property tax revenues total **$2.9 million**, are based upon the September 2013 assessed valuation report from the State, and assume 2.0% increases in assessed value for 2014 and 2015.



Public Service Corporation taxes represent 1.2% of all General Fund revenues, excluding transfers from other funds.

Revenue Category: Other Local Taxes

Sales Tax ($16.5M) — State Code §58.1 – 605, §58.1 – 606, County Code Ch. 21, Article IV

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

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

Trend Analysis/Basis for FY 2015 Projection: Sales tax revenue is projected at **$16.5 million** in FY 2015, approximately $654,000 or 4.1% greater than the local option sales tax receipts currently expected for FY 2014. Monthly revenues tend to be consistent from month to month in any given year, with an increase in February associated with holiday shopping in December. However, year to year receipts can vary, depending upon the economic climate, prices, and

consumer confidence. Sales tax receipts represent 7.1% of all General Fund revenues, excluding transfers from other funds.

Consumer Utility Tax ($2.4M)

State Code §58.1 – 3814, County Code Ch. 21, Article VII

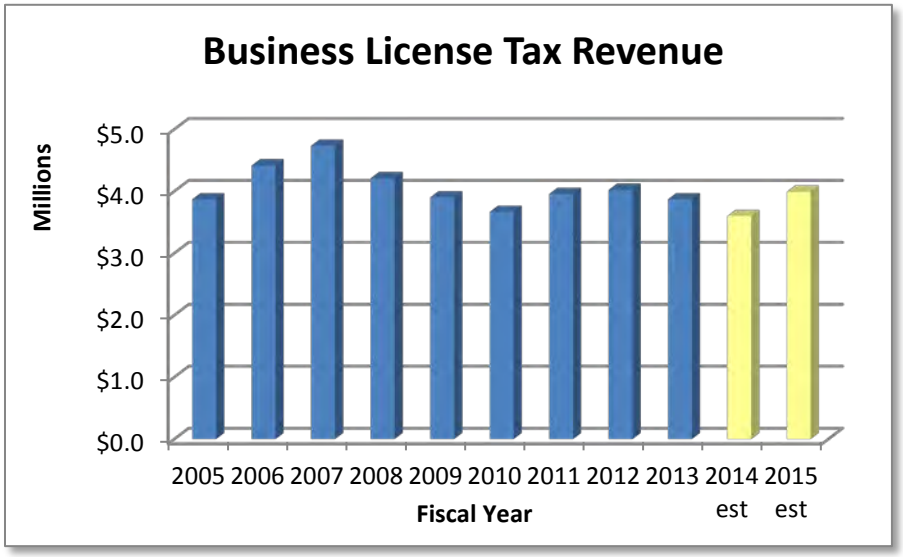
Revenue Description: Spotsylvania charges a utility tax on every residential and commercial purchaser of electric and natural gas services within the County. This tax is based on kilowatt hours for electricity and hundred cubic feet for natural gas delivered monthly to customers. Rates vary depending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

Trend Analysis/Basis for FY 2015 Projection: No significant change is expected in this revenue in FY 2015, with revenue projected at **$2.4 million**; 1.0% of all General Fund revenues, excluding transfers from other funds**.**

Business License Tax ($4.0M)

State Code §58.1 – 3700 et seq., County Code Ch. 11.1

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



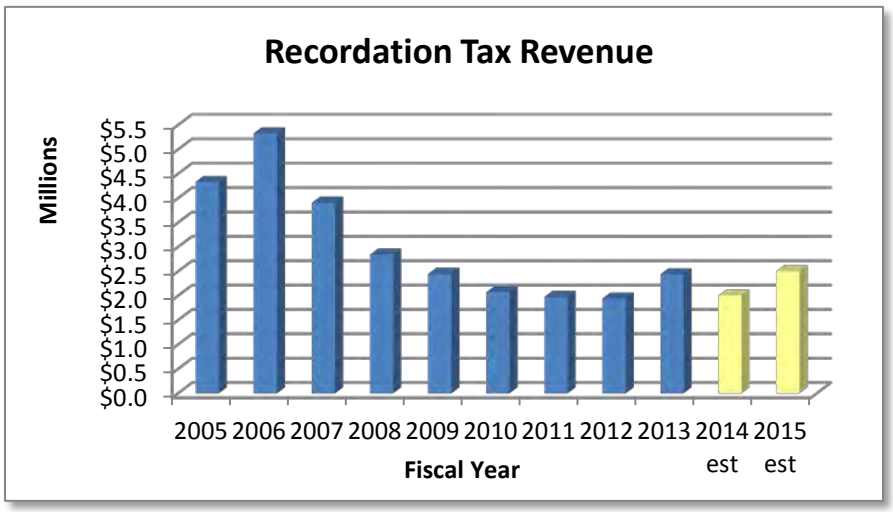
Trend Analysis/Basis for FY 2015 Projection: No change is expected in this revenue in FY 2015, with receipts projected at **$4.0 million**. Business License tax receipts represent 1.7% of all General Fund revenues, excluding transfers from other funds.

Recordation Tax ($2.5M)

State Code §58.1 – 3800

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

Trend Analysis/Basis for FY 2015 Projection: The decline in volume and value of housing transactions caused a decline in the annual Recordation Tax receipts beginning in FY 2006. Based on increases in the prices in the last few years and on FY 2013 tax receipts, the FY 2015 projection is **$2.5 million**. Recordation revenue represents 1.1% of all General Fund revenues, excluding transfers from other funds.



Transient Occupancy Tax ($1.2M)

State Code §58.1 – 3819

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

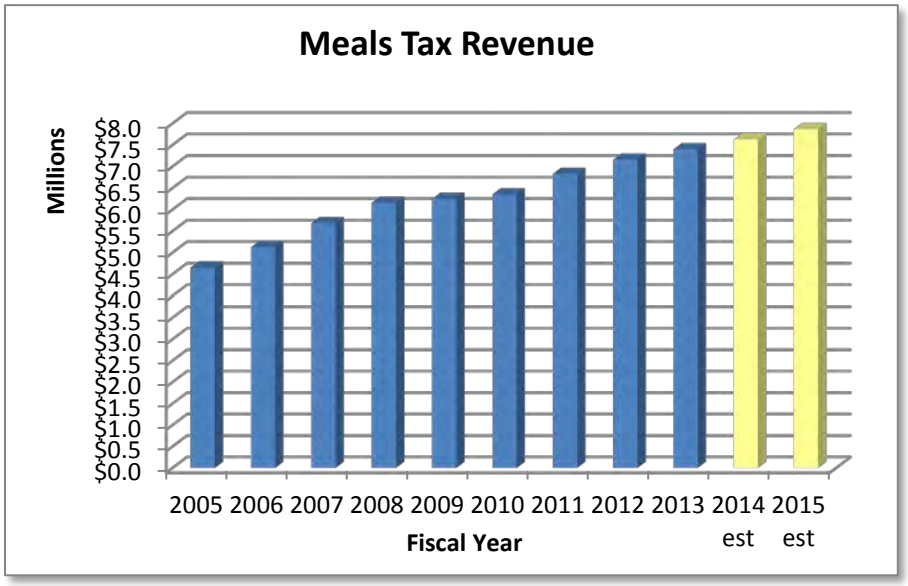
Trend Analysis/Basis for FY 2015 Projection: Despite the recession, Transient Occupancy Tax receipts have remained constant at $1.0 - $1.1 million per year since FY 2006. As such, **$1.15 million** is projected in FY 2015. Transient Occupancy tax revenue represents 0.5% of all General Fund revenues, excluding transfers from other funds.

Meals Tax ($7.9M)

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

Revenue Description: State law limits counties to charging a maximum meals tax rate of 4.0%. In addition to the 5.0% sales tax, a meals tax of 4.0% is charged on most prepared foods offered for sale in Spotsylvania. The Meals Tax revenue supports General Fund expenditures.

Trend Analysis/Basis for FY 2015 Projection: Meals Tax revenues grew rapidly at an average of just over 9% from FY 2003 through FY 2008 as many new restaurants were established in the County, particularly in new commercial developments at Cosner's Corner and Harrison Crossing. Although Meals Tax revenues have continued growing despite the recession, the rate of growth declined in FY 2009 and FY 2010 to an average of 1.5% per year. Then, in FY 2011, the annual rate of growth began increasing again. Staff estimates that in FY 2013, approximately 45% of the increase in meals tax revenue was due to increased prices while 55% was related to an increased volume of meal sales. FY 2015 Meals Tax revenue is projected at **$7.9 million**; 3.4% of all General Fund revenues, excluding transfers from other funds.



Local Vehicle License Fee ($2.8M)

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

Revenue Description: Although there is no longer a requirement for purchase of an actual decal, a fee of $25 is imposed for all applicable vehicles ($15 for motorcycles) and is billed along with Personal Property Tax billings in June each year. Since FY 2006, the License Fee revenue has been transferred from the General Fund to the Transportation Fund for transportation purposes. However, in FY 2010, Spotsylvania County became a participating locality in the Virginia Railway Express (VRE) and the Potomac & Rappahannock Transportation Commission (PRTC), requiring the County to enact a Motor Vehicle Fuels Tax (accounted for within the Transportation Fund, see page 113). The Fuels Tax revenue was sufficient in FY 2011, FY 2012, FY 2013 and FY 2014, and, along with use of the Transportation Fund balance, is projected to be sufficient again in FY 2015 to support transportation expenditures, enabling the license fee to remain in the General Fund to balance the General Fund budget. It is anticipated that the transfer of this revenue to the Transportation Fund will commence in part again in FY 2017.

Trend Analysis/Basis for FY 2015 Projection: License Fee revenue has consistently been approximately $2.6 million since FY 2004, but increased to $2.8 million in FY 2012 and FY 2013. As such, the FY 2015 projection is **$2.8 million**. License Fee revenue represents 1.2% of all General Fund revenue, excluding transfers from other funds.

Revenue Category: Other Local Revenue

Water/Sewer Admin Fee ($1.4M)

Revenue Description: As a self-supporting entity, the Utilities Fund reimburses the General Fund for direct services provided by General Fund departments such as Finance, the Treasurer's Office, and Information Services for Utilities billing, collections, and technology services. In addition, this fee supports additional administrative support provided by the General Fund to the Utilities Fund including County Administration, County Attorney, Treasurer, Finance, and Public Works.

Trend Analysis/Basis for FY 2015 Projection: Based on the FY 2015 budgeted costs, the General Fund expenditures attributable to Utilities total **$1.4 million**, or 0.6% of all General Fund revenue, excluding transfers from other funds.

Revenue Category: State Revenue

Personal Property Tax Relief Act ($14.5M)

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

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

County Code provides vehicle owners 100% Personal Property Tax relief if their vehicles are valued below $1,000. For vehicles valued between $1,001 and $20,000, the percentage of relief varies from year to year depending upon the total value of vehicle inventory in the County. As shown in the table to the right, the Personal Property tax relief provided by the State has decreased from 57% to 40% since 2006. As the overall value of personal property increases, it is inevitable that the percentage of tax relief will continue to decline, given the fixed reimbursement

Personal Property Tax Relief	
Calendar Year	Percentage Tax Relief
2006	57%
2007	52%
2008	52%
2009	51%
2010	47%
2011	46%
2012	43%
2013	42%
2014	40%

from the State.

Trend Analysis/Basis for FY 2015 Projection: The fixed amount the County receives from the State is **$14.5 million**. State revenue for PPTRA represents 6.2% of all General Fund revenue, excluding transfers from other funds.

Compensation Board Revenue ($5.3M)

State Code §15.2-1600 et seq.

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

Trend Analysis/Basis for FY 2015 Projection: Reimbursement funding for these offices is estimated at **$5.3 million** in FY 2015 based on the expected revenue for FY 2014. Compensation Board revenue represents 2.3% of all General Fund revenue, excluding transfers from other funds.

Social Services/CSA ($8.6M)

State Code §2.2-52.11, §63.2-401

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

Trend Analysis/Basis for FY 2015 Projection: Expenditures are projected based on trends in Social Services and the Comprehensive Services Act (CSA) programs. A net decrease of $0.3 million in combined Social Services and CSA revenue is anticipated in FY 2015 due to Medicaid local match requirements. Existing reimbursement rates have been applied to the projected expenditures to determine the projected FY 2015 revenue estimate of **$8.6 million**; 3.7% of all General Fund revenues, excluding transfers from other funds.

Communications Sales Tax ($4.9M)

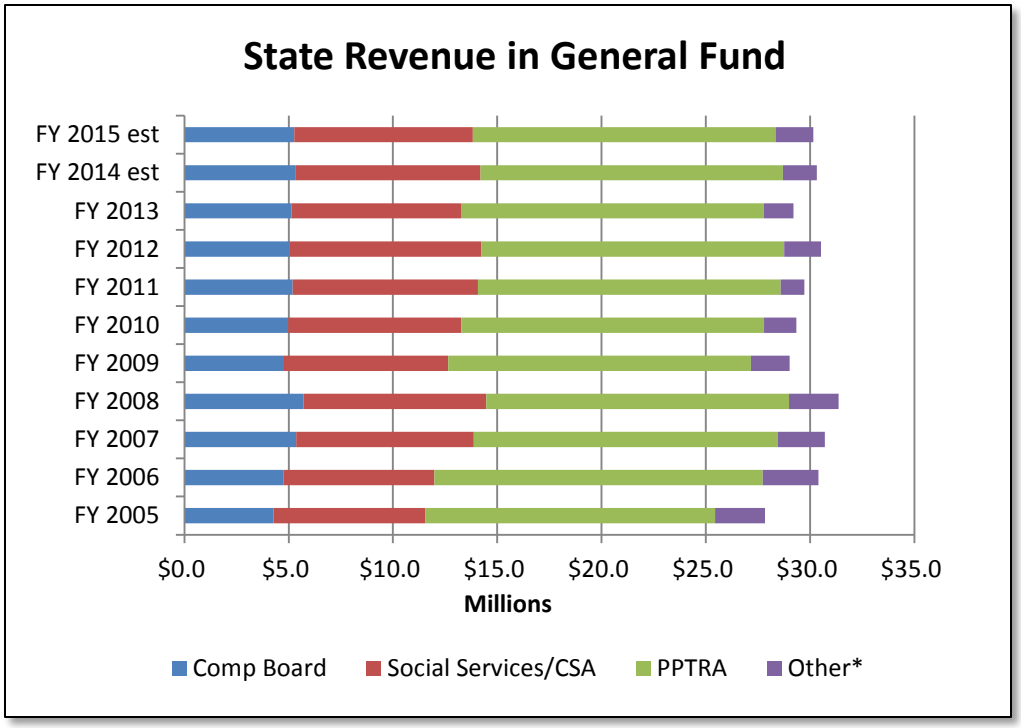
State Code §58.1-648, §58.1-1730

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

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

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

Trend Analysis/Basis for FY 2015 Projection: Communications Sales Tax receipts have ranged from $4.8 million to $5.3 million since this tax was first implemented in FY 2007. Actual receipts for FY 2010 – FY 2013 average and FY 2014 receipts are projected at $4.9 million. The FY 2015 projection is **$4.9 million**, as well. This revenue represents 2.1% of all General Fund revenue, excluding transfers from other funds.



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

Revenue Category: Use of Fund Balance

Use of General Fund Balance ($2.4M)

Revenue Description: The County's fiscal policy guidelines call for a reserved General Fund balance equal to at least 10% of the operating revenue of governmental funds. This reserved fund balance is known as the Fiscal Stability Reserve, which may be used from time to time to meet unexpected revenue shortfalls or financial emergencies. By policy, appropriations from the Fiscal Stability Reserve require Board approval and must be accompanied by a plan to replenish the reserve to the 10% minimum level. The County's financial advisors have advised that the Fiscal Stability Reserve policy is the single most important financial policy to preserve the County's strong credit ratings.

At the end of FY 2014, the fund balance is expected to exceed the required 10% Fiscal Stability Reserve guideline by $3.9 million.

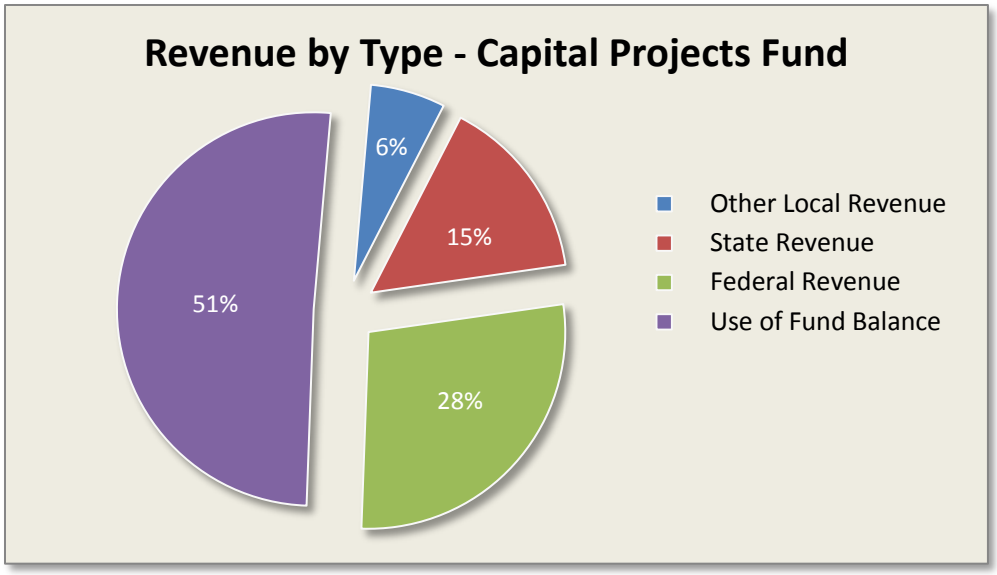
The fund balance is a one-time source of revenue – once the fund balance or any portion of the fund balance is used, it is gone. It is not a recurring source of revenue like annual real and personal property tax payments. As such, use of the fund balance should be limited to one-time, non-recurring expenditures.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

To avoid financing the FY 2015 costs of a $2.0 million reserve for fire equipment, the Adopted Budget includes a $2.0 million transfer of the General Fund balance to the Capital Projects Fund. A complete list of uses of the fund balance is shown in the table below:

FY 2015 Use of General Fund Balance	
Transfer to Capital Projects Fund for fire equipment reserve	$2,000,000
Payout of Sheriff's deputies overtime pertaining to a lawsuit	$154,878
Replacement tractor and mower for Parks & Recreation	$33,612
Replacement mower and holding pond pump for Refuse Collection/Disposal	$31,500
Replacement ¾-ton pick-up for Parks & Recreation	$22,960
Replacement vehicle for Assessment	$19,549
Replacement vehicle for Social Services	$19,459
Replacement ½-ton pick-up for General Services	$19,371
Replacement maintenance vehicle for General Services	$17,979
Replacement fingerprinting system and other miscellaneous equipment for Sheriff's Office – Courts Division	$14,745
Minor capital improvements and site certification for relocated agility testing site at the Regional Training Center	$12,000
One-time equipment purchase for the Sheriff's Office dive team	$4,950
Wireless headsets and other miscellaneous equipment for Sheriff's Office – Communications Division	$4,390
One-time increase in payment to Thurman Brisben homeless shelter for repairs	$2,000
PA system and camcorder for Sheriff's Office K-9 unit	$1,400
Total	**$2,358,793**

Capital Projects Fund

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



Revenue Category: Other Local Revenue

Other Local Revenue ($0.1M)

Revenue Description/Basis for FY 2015 Projection: $0.1 million is available from proffers and from the special assessment for the Hunter's Lodge project to be used towards FY 2015 capital projects.

Revenue Category: State Revenue

State Revenue ($0.3M)

Revenue Description/Basis for FY 2015 Projection: $0.3 million in State revenue is assumed to be allocated to the County through the State Revenue Sharing process for purposes of funding one-half of the study and preliminary engineering for widening of Morris Road.

Revenue Category: Federal Revenue

Bond Subsidies ($0.5M)

Revenue Description/Basis for FY 2015 Projection: One of the programs stemming from the American Recovery and Reinvestment Act (ARRA) was the Build America Bond (BAB) program. Local governments issuing bonds typically issue tax-exempt bonds, meaning that the interest investors earn is non-taxable. However, the BAB program was a taxable bond program through which investors received a higher interest rate from the issuing locality, and issuing localities receive a subsidy from the Federal government equal to 35% of each interest payment made on an annual basis over the term of the bonds.

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

Spotsylvania issued BABs in 2009 and in 2010 for various capital projects. The federal subsidy on general project BABs in FY 2015 assuming a sequestration reduction of 7.2% will be **$430,688**. The County's VRE project was eligible for QECBs through the "mass commuting" criterion, and $1.4 million was financed for that project through this program in 2012. The federal subsidy on the QECBs in FY 2015 assuming a 7.2% reduction will be **$27,802**. Once recognized in the Capital Projects Fund, these subsidy funds are then transferred to the General Fund to help defer the cost of debt service on the BABs and QECBs.

Revenue Category: Use of Fund Balance

Use of Capital Projects Fund Balance ($0.8M)

Revenue Description/Basis for FY 2015 Projection: **$673,831** of the fund balance is used to fund the cash-funded projects in excess of the $2.0 million General Fund balance transfer and the $6.3 million policy guideline transfer from the General Fund. Additionally, the use of **$162,874** in accumulated interest earnings on bond proceeds is planned to be applied to the radio system, Sheriff's Office renovation, Judicial Center renovation, disposal equipment and EMS equipment replacements, and Jones Powell hill improvements projects.

Economic Development Opportunities Fund

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

Revenue Category: Other Local Revenue

Other Local Revenue ($0.1M)

Revenue Description/Basis for FY 2015 Projection: $70,375 is expected in rental revenue from the Southpoint property owned by the Economic Development Authority (EDA). **$3,000** in interest earnings on the EDO Fund balance is expected in FY 2015, as well.

Revenue Category: Use of Fund Balance

Addition to EDO Fund Balance ($0.1M)

Revenue Description/Basis for FY 2015 Projection: Based on a new transfer from the General Fund to the EDO Fund equal to 25% of Machinery & Tools tax receipts, the FY 2015 assumes the addition of **$97,512** to the EDO Fund balance.

Fire-EMS Service Fee Fund

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

Revenue Category: Charges for Services

EMS Rescue Services Fees ($2.7M)

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

Revenue Description/Basis for FY 2015 Projection: In 2005, the Board of Supervisors adopted an ordinance authorizing County EMS staff to seek reimbursement for emergency medical transport services. The per patient transport fees are based upon the level of service provided:

Level of Service	Fee
Basic Life Support	$500
Advanced Life Support Level 1	$600
Advanced Life Support Level 2	$800

Additionally, there is an $11.50 per mile transport fee.

$2.7 million is estimated for FY 2015. Once recognized in the Fire-EMS Service Fee Fund, this revenue is transferred to the General Fund to help reduce the degree to which tax revenue must support the cost of Fire and EMS services in the County.

Revenue Category: Use of Fund Balance

Use of Fire-EMS Service Fee Fund Balance ($0.1M)

Revenue Description/Basis for FY 2015 Projection: $88,937 of the Fire-EMS Service Fee Fund balance is planned for use in FY 2015 to fund Fire/Rescue operating costs that exceed the $2.7 million in revenue recovery fees expected in FY 2015. These costs have been previously approved as being funded by revenue recovery fees.

Code Compliance Fund

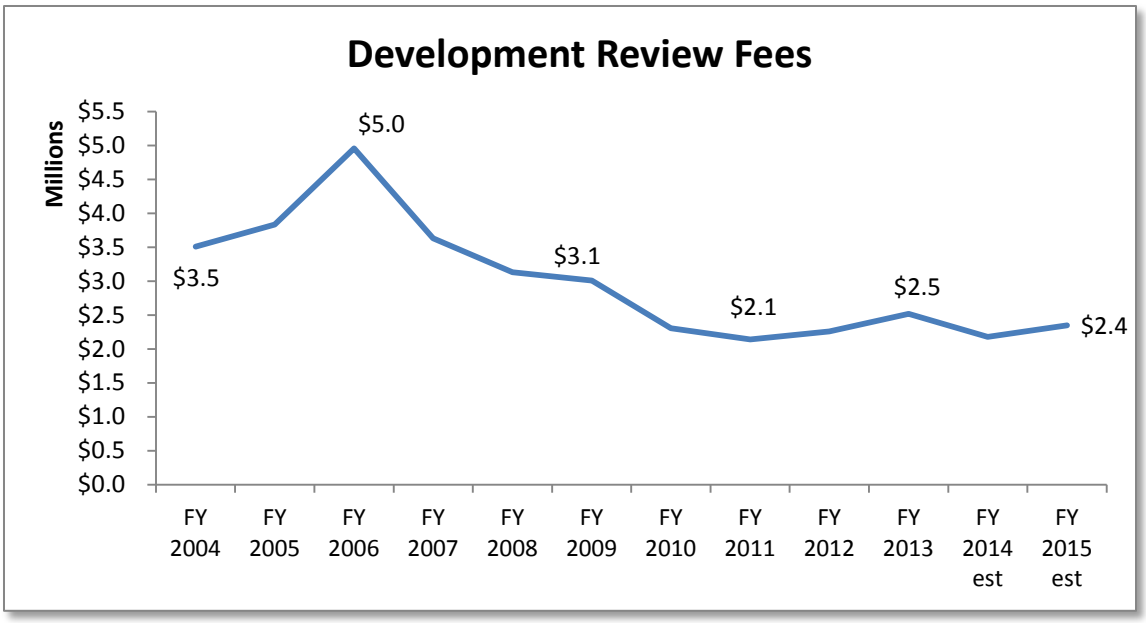
Other Local Revenue is the sole revenue category within the Code Compliance Fund.

Revenue Category: Other Local Revenue

Development Review Fees ($2.2M)	County Code Ch. 5, Article II, Division 3, Ch. 23, Article IV, Division 1

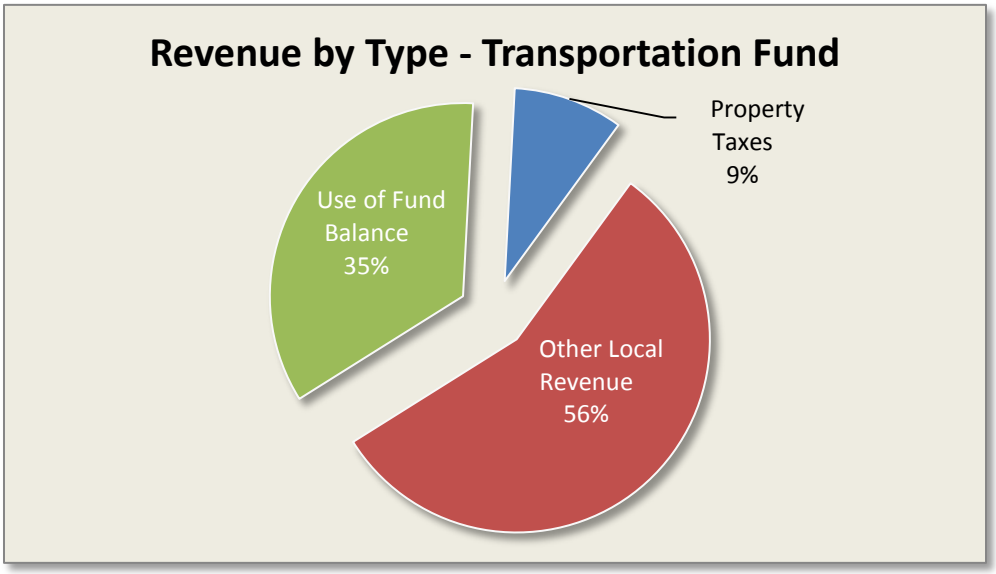
Revenue Description/Basis for FY 2015 Projection: Fees are in place for various reviews, permits and inspections provided by the County's Building and Zoning offices and are set at a level that attempts to recover 80% of the County's costs to provide services other than those deemed as core or basic. Based on the number of building permits and inspections anticipated for FY 2015, revenue is projected at **$2.2 million**.

The graph below shows the change in Development Review Fee revenue since FY 2004. The early years on the graph coincide with a period of high growth in County population and residential development. FY 2008 and FY 2009 coincide with the recession which began in December 2007 and ended in June 2009.



Transportation Fund

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



Revenue Category: Property Taxes

Real Property Taxes ($0.7M) — State Code §15.2-2403, County Code Ch. 21, Article XIII

Revenue Description/Basis for FY 2015 Projection: $0.7 million of local revenue in the Transportation Fund is attributable to real estate taxes generated through four Special Service Districts (SSDs) for which special tax assessments exist: Massaponax, Harrison Crossing, Lee Hill East and Lee Hill West. These districts were established to provide transportation improvements in those areas. Bonds were issued to make the improvements and the special tax assessments are used to pay the debt service on those bonds.

No change is proposed to existing SSD tax rates:

Service District	CY 2014 Adopted
Massaponax	$0.12
Harrison Crossing	$0.25
Lee Hill East	$0.25
Lee Hill West	$0.75

Revenue Category: Other Local Revenue

Fuel Tax ($4.4M) State Code §58.1-2295

Revenue Description/Basis for FY 2015 Projection: Effective February 15, 2010, Spotsylvania joined the Virginia Railway Express (VRE) and became a member of the Potomac and Rappahannock Transportation Commission (PRTC). By State law, membership in the PRTC permits the County to enact a 2.1% tax on the distribution costs of fuel which may be used only for VRE and PRTC annual subsidies and other transportation purposes. PRTC estimates Spotsylvania's FY 2015 fuel tax revenue to be **$4.4 million**.

Revenue Category: Use of Fund Balance

Use of Transportation Fund Balance ($2.7M)

Revenue Description/Basis for FY 2015 Projection: **$1.9 million** of the use of the Transportation fund balance in FY 2015 is to reserve accumulated "set-asides" and taxes collected from several SSDs established to address Transportation needs associated with specific commercial developments. Additionally, fund balance will support **$0.8 million** in transportation expenditures not funded by fuel tax revenues.

Joint Fleet Maintenance Fund

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

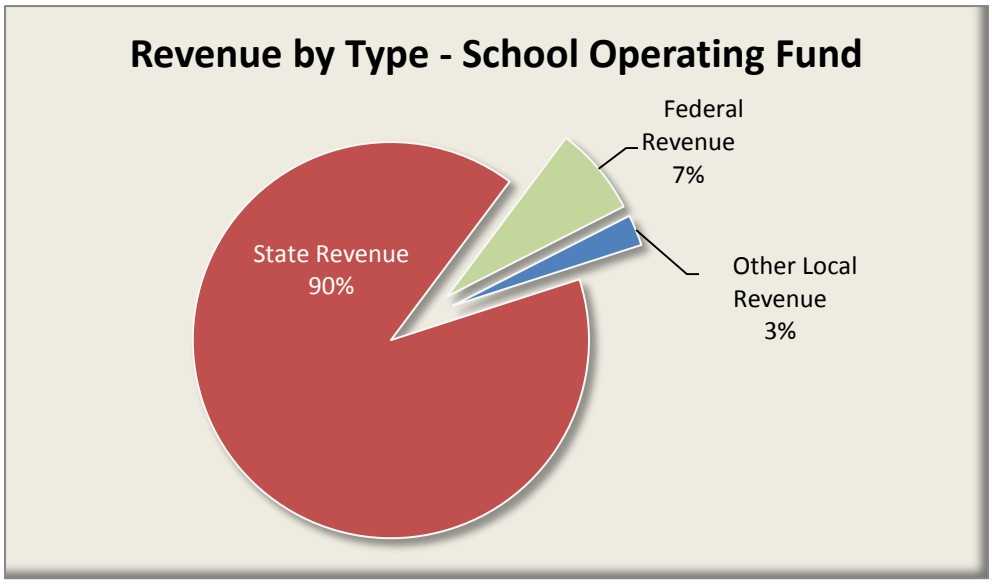
Revenue Category: Charges for Services

Service Charges ($2.6M)

Revenue Description/Basis for FY 2015 Projection: In FY 2009, the County began operating a joint fleet maintenance facility for servicing vehicles owned and operated by the County and Schools. The consolidated facility is expected to provide a net benefit to both the County and Schools through economies of scale on vehicle service items purchased. The revenue budgeted in this fund consists of County and School reimbursements for services rendered. Consistent with actual revenues in recent prior years, FY 2015 revenue is projected at **$2.6 million**.

School Operating Fund

There are three categories of revenue within the School Operating Fund: other local revenue, State revenue and Federal revenue. The following graph shows the percentage that each category is of the total School Operating Fund revenue excluding transfers through which the County funds $116.4 million of School operations.



Revenue Category: Other Local Revenue

Other Local Revenue ($3.8M)

Revenue Description/Basis for FY 2015 Projection: Local revenue in the School Operating Fund is generated primarily from tuition charges for adult education and from other localities, rental fees, insurance adjustments, and payments from other agencies. The FY 2015 estimate for this source of revenue is **$3.8 million**.

Revenue Category: State Revenue

State Revenue ($125.8M)

Revenue Description/Basis for FY 2015 Projection: State revenue includes several different categories of State funding for the Schools: Standards of Quality (SOQ) funding, School Facilities funding, Incentive Programs funding and Categorical Programs funding. The majority of State aid is provided in the SOQ category and includes Basic Aid funding, Sales Tax revenue, Special Education funds and the State's share of instructional position benefits such as Virginia Retirement System (VRS) and Social Security benefits.

Many of the categorical funding formulas through which the State allocates revenue to school systems across the State are based upon average daily enrollment. Actual enrollment figures are collected by the school system and reported to the State. The State bases most of its funding on March 31 enrollment numbers. Spotsylvania Schools' staff projects the FY 2015 State revenue at **$125.8 million**.

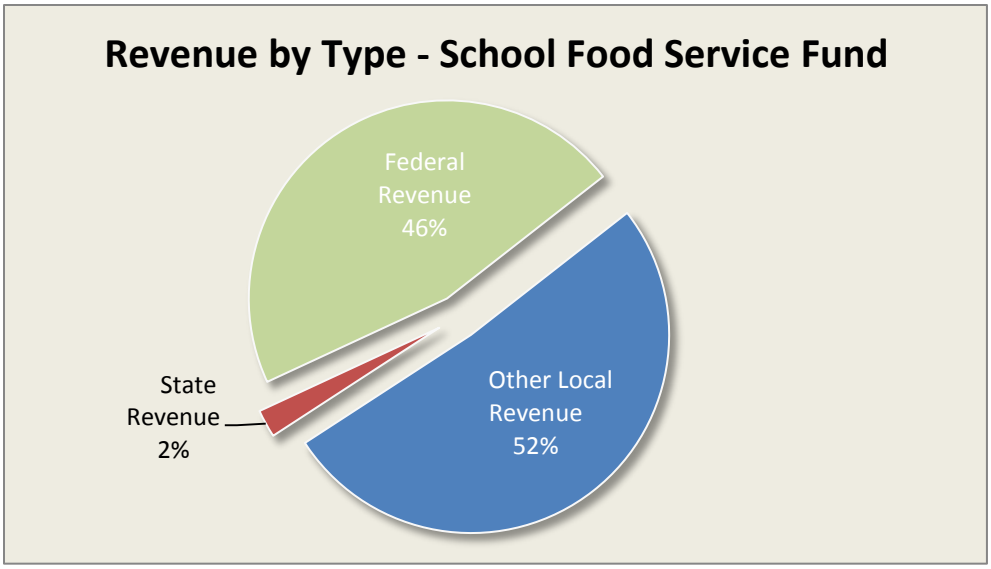
Revenue Category: Federal Revenue

Federal Revenue ($9.2M)

Revenue Description/Basis for FY 2015 Projection: Federal revenue includes a number of federal grants, most of which are tied to the No Child Left Behind Act. The two largest grants are Title I for improvement of basic programs and Title VI-B for the education of individuals with disabilities. Spotsylvania Schools' staff projects the FY 2015 Federal revenue to be **$9.2 million**.

School Food Service Fund

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



Revenue Category: Other Local Revenue

Other Local Revenue ($4.9M)

Revenue Description/Basis for FY 2015 Projection: Revenue totaling **$4.9 million** is projected to be generated primarily from the sale of student breakfasts, lunches and a la carte program.

Revenue Category: State Revenue

State Revenue ($0.2M)

Revenue Description/Basis for FY 2015 Projection: Revenue totaling **$0.2 million** is expected to come from the State government in support of the Schools' lunch and breakfast programs.

Revenue Category: Federal Revenue

Federal Revenue ($4.4M)

Revenue Description/Basis for FY 2015 Projection: Revenue totaling **$4.4 million** is expected to come from the Federal government in support of the Schools' lunch and breakfast programs.

School Capital Projects Fund

Other Local Revenue and Debt Proceeds are the revenue categories within the School Capital Projects Fund.

Revenue Category: Other Local Revenue

Proffers ($0.1M)

Revenue Description/Basis for FY 2015 Projection: When developers request rezonings for their projects, it is typical for them to proffer certain improvements or cash to the County to help offset the added costs the County will incur to provide services like schools, transportation, fire and rescue, and solid waste to the new development. Proffers sometimes carry stipulations that require that they be used only in certain voting districts or on certain projects or certain types of projects. In FY 2015, a total of **$0.1 million** in previously collected proffers are available for use on school capital projects matching the proffer stipulations.

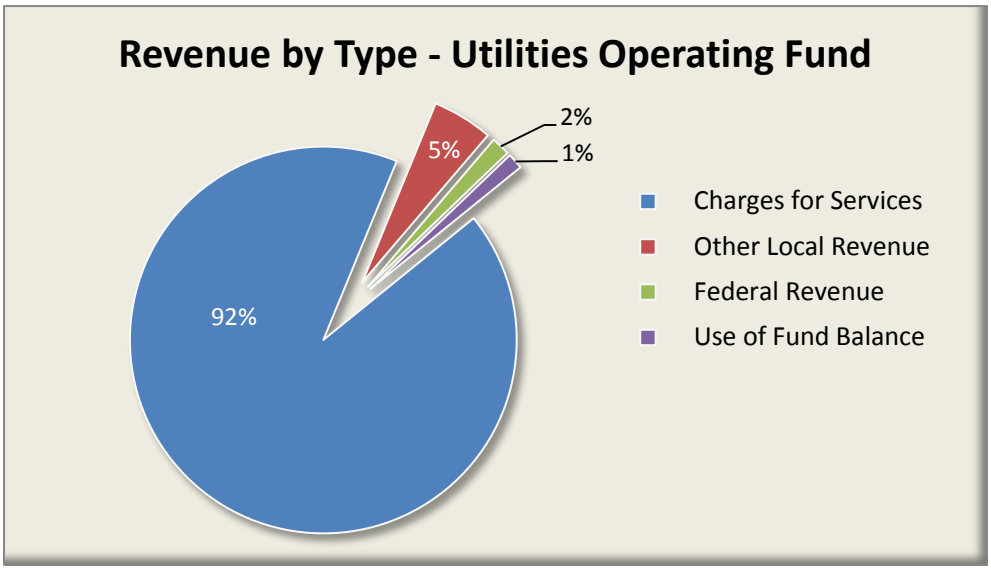
Revenue Category: Debt Proceeds

Bond Proceeds ($7.7M)

Revenue Description/Basis for FY 2015 Projection: In recent years, it has been the County's practice to not budget bond proceeds until the bonds are actually sold and finalized. However, because work on capital projects generally must be accomplished when school is not in session during the summer months, budgeting bond proceeds for school projects as part of the original adopted budget makes the most practical sense for the Schools. Therefore, School capital projects are the only projects for which bond proceeds are budgeted at this time. A total of **$7.7 million** in bonds proceeds are anticipated for FY 2015.

Utilities Operating Fund

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



Revenue Category: Charges for Services

Water/Sewer User Fees ($22.9M)

Revenue Description/Basis for FY 2015 Projection: Water and sewer users receive monthly bills for service provided by the County. User rates and fees are dependent upon the number of gallons used and the size of the water meter. The **$22.9 million** user fee revenue projected for FY 2015 is based on a conservative estimate of the increase in the number of service users, and assumes the user rates and fees adopted by the Board of Supervisors on February 12, 2013.

Revenue Category: Other Local Revenue

Debt Service/Administration Fees ($6.3M)

Revenue Description/Basis for FY 2015 Projection: Included on water and sewer users' monthly bills are a debt service fee and an administrative fee. These fees are assigned to recoup the costs to the Utility for debt service costs related to infrastructure construction and improvements, and administrative costs associated with billing. The **$6.3 million** revenue projected for FY 2015 is based on a conservative estimate of the increase in the number of service users and assumes the user rates and fees adopted by the Board of Supervisors on February 12, 2013.

Revenue Category: Federal Revenue

BAB Subsidy ($0.5M)

Revenue Description/Basis for FY 2015 Projection: One of the programs stemming from the ARRA was the BAB program. Local governments issuing bonds typically issue tax-exempt bonds, meaning that the interest investors earn is non-taxable. However, the BAB program was a taxable bond program through which investors received a higher interest rate from the issuing locality, and issuing localities receive a subsidy from the Federal government equal to 35% of each interest payment made on an annual basis over the term of the bonds.

Spotsylvania issued BABs in 2010 for various Utilities capital projects. The federal subsidy on Utilities project BABs in FY 2015 assuming a 7.2% sequestration reduction will be **$500,244**.

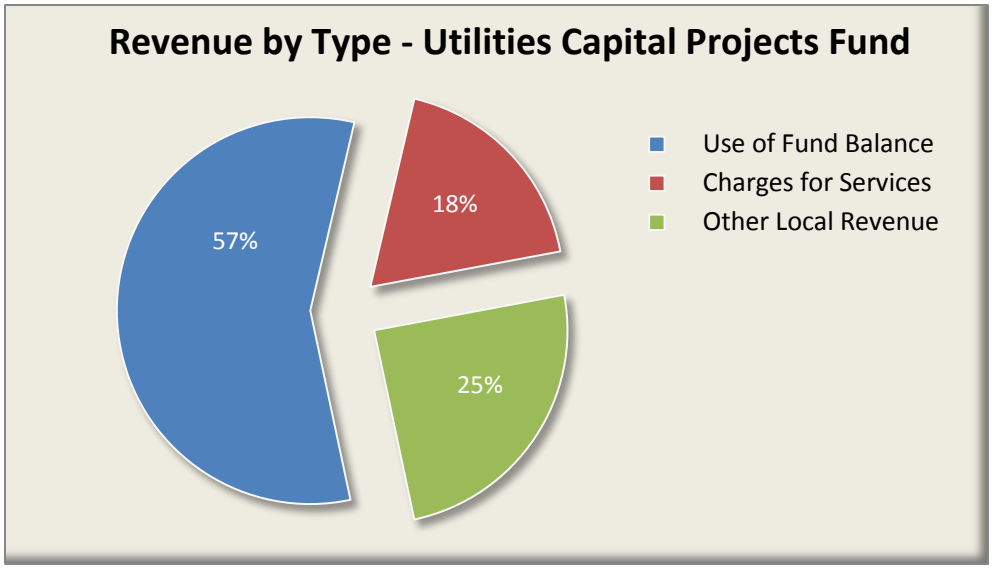
Revenue Category: Use of Fund Balance

Use of Fund Balance ($0.5M)

Revenue Description/Basis for FY 2015 Projection: $0.5 million of the Utilities Operating Fund balance is used in FY 2015 due to planned expenditures exceeding anticipated revenues.

Utilities Capital Projects Fund

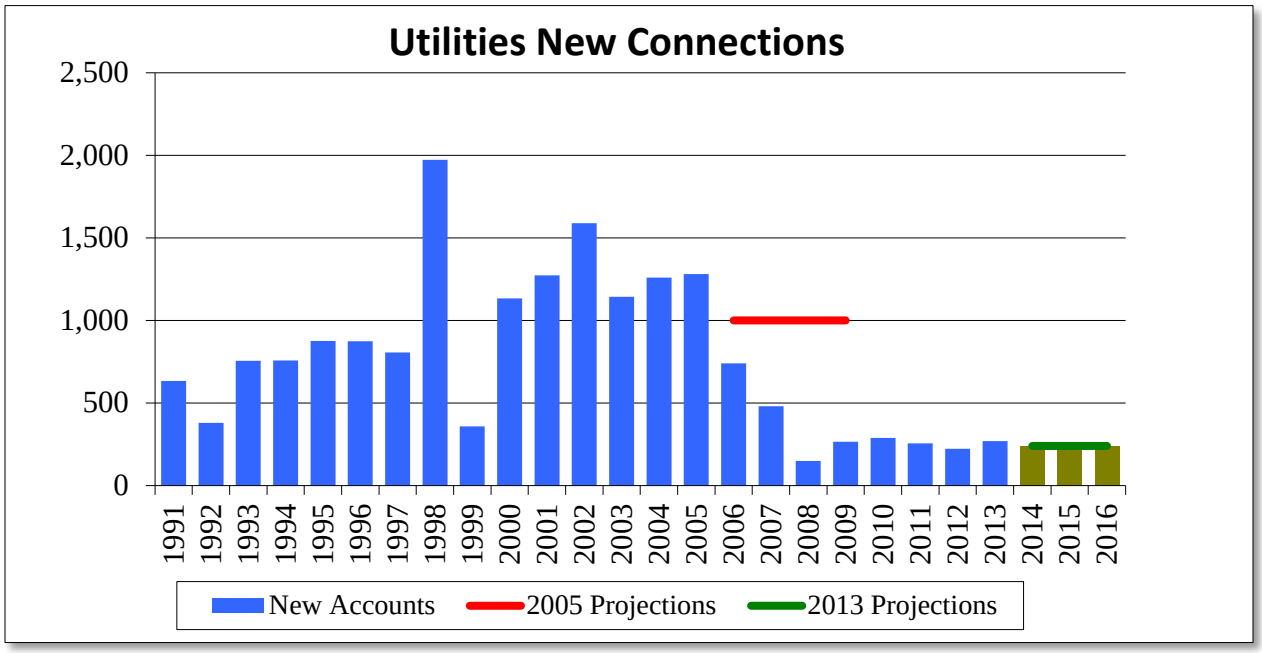
There are three categories of revenue within the Utilities Capital Projects Fund: charges for services, other local revenue and use of the fund balance. The following graph shows the percentage that each category is of the total Utilities Capital Projects Fund revenue excluding transfers and use of fund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



Revenue Category: Charges for Services

Water/Sewer Availability Fees ($2.4M)

Revenue Description/Basis for FY 2015 Projection: Availability fees are also known as connection or hook-up fees and are one-time charges for the initial service hook-up to County water and/or sewer lines. The charge is based on availability and connection costs, dependent upon County or user installation of connection pipes and fittings. The FY 2015 estimate of **$2.4 million** assumes 240 new water and sewer connections. The graph that follows shows historic levels of new connections. When out-year projections were made prior to 2005, the expected number of new connections was 1,000, but as shown in the graph, actual connections were much lower than the estimate due to the slowdown in residential and commercial construction. Projections through FY 2016 reflect 240 new connections per year.



Revenue Category: Other Local Revenue

Interest Earnings ($0.1M)

Revenue Description/Basis for FY 2015 Projection: Interest earnings on the Utilities Capital Projects Fund balance and unspent bond proceeds are estimated at **$0.1 million** in FY 2015.

Fredericksburg Contribution to Capital Projects ($3.1M)

Revenue Description/Basis for FY 2015 Projection: When a Spotsylvania utilities infrastructure project also serves the City of Fredericksburg, the City shares in the costs. In FY 2015, the reimbursement expected from the City totals **$3.1 million**. $1.7 million is related to the FMC infrastructure improvements projects, while the remaining $1.4 million is related to the Motts Run water treatment plant and filter improvements.

Revenue Category: Use of Fund Balance

Use of Fund Balance ($7.5M)

Revenue Description/Basis for FY 2015 Projection: **$7.5 million** of fund balance is used to reduce the amount of new debt to be issued for the FY 2015 Utilities capital projects.

FY 2015 Revenue Detail by Fund

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	Variance (rec. to adopt) Amount	Percent
GENERAL FUND						
Real Property Taxes:						
Current Taxes Real Estate	$102,962,486	$102,776,723	$102,673,885	$105,506,946	$2,730,223	2.7%
Delinquent Taxes Real Estate	$1,638,115	$2,054,795	$2,054,795	$2,099,608	$44,813	2.2%
Deferred Taxes	$170,996	$90,000	$300,000	$100,000	$10,000	11.1%
Current Taxes Public Svc Real Estate	$2,815,468	$2,813,514	$2,883,699	$2,859,056	$45,542	1.6%
Subtotal - Real Property	*$107,587,065*	*$107,735,032*	*$107,912,379*	*$110,565,610*	*$2,830,578*	*2.6%*
Personal Property Taxes:						
Current Taxes Personal Property	$32,561,107	$32,759,200	$33,189,168	$35,402,618	$2,643,418	8.1%
Delinquent Taxes Personal Property	$2,718,315	$2,720,736	$2,720,736	$2,729,489	$8,753	0.3%
Current Taxes Mobile Home	$75,301	$60,000	$60,000	$60,000	$0	0.0%
Delinquent Taxes Mobile Home	$13,899	$20,000	$20,000	$20,000	$0	0.0%
Subtotal - Personal Property	*$35,368,622*	*$35,559,936*	*$35,989,904*	*$38,212,107*	*$2,652,171*	*7.5%*
Other Property Taxes:						
Current Taxes Heavy Equipment	$278,654	$262,237	$262,237	$250,104	($12,133)	-4.6%
Delinquent Taxes Heavy Equipment	$1,263	$3,000	$4,500	$2,500	($500)	-16.7%
Current Taxes Machinery & Tools	$996,059	$760,945	$760,945	$761,690	$745	0.1%
Delinquent Taxes Machinery & Tools	$8,404	$20,926	$30,000	$21,000	$74	0.4%
Subtotal - Other Property	*$1,284,380*	*$1,047,108*	*$1,057,682*	*$1,035,294*	*($11,814)*	*-1.1%*
Penalties & Interest on Taxes:						
Penalties	$1,469,205	$1,500,000	$1,500,000	$1,500,000	$0	0.0%
Interest	$684,314	$700,000	$700,000	$673,094	($26,906)	-3.8%
Subtotal - Penalties & Interest on Taxes	*$2,153,519*	*$2,200,000*	*$2,200,000*	*$2,173,094*	*($26,906)*	*-1.2%*
Total Property Taxes	$146,393,586	$146,542,076	$147,159,965	$151,986,105	$5,444,029	3.7%
Sales Tax:						
Local Sales Tax	$15,355,413	$16,122,882	$15,800,000	$16,454,262	$331,380	2.1%
Subtotal - Sales Tax	*$15,355,413*	*$16,122,882*	*$15,800,000*	*$16,454,262*	*$331,380*	*2.1%*
Utility Tax:						
Consumer Utility Tax	$2,404,781	$2,450,000	$2,450,000	$2,400,000	($50,000)	-2.0%
Subtotal - Utility Tax	*$2,404,781*	*$2,450,000*	*$2,450,000*	*$2,400,000*	*($50,000)*	*-2.0%*
Other Local Taxes:						
Business License Tax	$3,870,742	$3,600,000	$3,900,000	$3,990,600	$390,600	10.9%
Daily Rental Tax	$39,840	$67,000	$67,000	$47,000	($20,000)	-29.9%
Utility Gross Receipts Tax	$799,733	$700,000	$700,000	$750,000	$50,000	7.1%
Local Vehicle License Fee	$2,830,065	$2,700,000	$2,800,000	$2,800,000	$100,000	3.7%
Bank Stock Tax	$581,056	$500,000	$500,000	$525,000	$25,000	5.0%
Recordation Tax	$2,436,913	$2,000,000	$2,300,000	$2,500,000	$500,000	25.0%
Transient Occupancy Tax	$1,229,426	$1,100,000	$1,100,000	$1,150,000	$50,000	4.5%
Meals Tax	$7,398,338	$7,623,766	$7,623,766	$7,867,825	$244,059	3.2%
Subtotal - Other Local Taxes	*$19,186,113*	*$18,290,766*	*$18,990,766*	*$19,630,425*	*$1,339,659*	*7.3%*
Total Other Local Taxes	$36,946,307	$36,863,648	$37,240,766	$38,484,687	$1,621,039	4.4%

FY 2015 Revenue Detail by Fund						
	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	Variance (rec. to adopt) Amount	Percent
Licenses & Permits:						
Dog Tag Licenses	$72,377	$78,000	$78,000	$78,000	$0	0.0%
Land Use Application Fees	$994	$1,000	$1,000	$1,000	$0	0.0%
Transfer Fees	$4,649	$5,000	$5,000	$5,000	$0	0.0%
Well/Septic Permit Fees	$29,525	$25,000	$25,000	$26,000	$1,000	4.0%
Commercial Vehicle Disposal Fee	$15,550	$12,000	$12,000	$14,000	$2,000	16.7%
Solicitor Permits	$1,240	$1,000	$1,000	$1,100	$100	10.0%
Gun Permits	$89,642	$40,000	$40,000	$40,000	$0	0.0%
Open Air Burning Permit	$5,205	$6,000	$6,000	$6,000	$0	0.0%
Fire & Safety Inspection Fee	$86,051	$200,000	$86,000	$86,000	($114,000)	-57.0%
Towing Application/Inspection Fee	$1,825	$1,500	$1,500	$1,700	$200	13.3%
Massage Parlor Fees	$2,200	$2,000	$2,000	$2,000	$0	0.0%
Total Licenses & Permits	$309,258	$371,500	$257,500	$260,800	($110,700)	-29.8%
Charges for Services:						
Excess Fees of Clerk	$148,406	$120,000	$120,000	$140,000	$20,000	16.7%
Sheriff's Fees	$1,319	$4,099	$4,099	$4,099	$0	0.0%
Clerk of Court Subscriptions	$45,750	$44,000	$44,000	$44,000	$0	0.0%
Courthouse Maintenance Fees	$40,639	$55,000	$55,000	$50,000	($5,000)	-9.1%
Copying Fees	$15,929	$15,000	$15,000	$16,000	$1,000	6.7%
Circuit Court Judgeship	$44,948	$39,100	$39,100	$0	($39,100)	-100.0%
Commonwealth's Attorney Fees	$26,756	$5,000	$20,000	$15,000	$10,000	200.0%
Other Sheriff Fees	$112,177	$100,000	$100,000	$100,000	$0	0.0%
Animal Shelter Fees	$73,289	$85,000	$85,000	$70,000	($15,000)	-17.6%
Rabies Vaccinations	$7,890	$8,000	$8,000	$8,000	$0	0.0%
Street Lights	$7,478	$5,800	$5,800	$6,500	$700	12.1%
Refuse Disposal Fees	$780,372	$1,000,000	$1,300,000	$1,200,000	$200,000	20.0%
Weed & Debris Fee	$13,547	$1,000	$12,000	$15,000	$14,000	1400.0%
Recycling Revenues	$376,220	$350,000	$350,000	$375,000	$25,000	7.1%
Recreation Registration Fees	$307,333	$318,925	$318,925	$307,385	($11,540)	-3.6%
Loriella Park Admission	$43,796	$48,175	$48,175	$45,025	($3,150)	-6.5%
Ni River Reservoir Fees	$19,116	$20,000	$20,000	$19,000	($1,000)	-5.0%
Hunting Run Reservoir Fees	$21,929	$20,000	$20,000	$21,000	$1,000	5.0%
Self-Supporting Activities	$167,582	$166,000	$166,000	$168,000	$2,000	1.2%
Tourism Event Admissions	$123,486	$200,000	$262,700	$0	($200,000)	-100.0%
Stonewall Jackson Run Fee	$8,469	$7,800	$9,435	$8,100	$300	3.8%
Tourism Event Vendor Fee	$135	$100	$100	$0	($100)	n/a
Planning Department Publications	$712	$979	$979	$1,350	$371	37.9%
Plat Filing Fees	$127,520	$104,856	$163,590	$163,590	$58,734	56.0%
Telecommunications Review Fee	$0	$30,000	$30,000	$30,000	$0	0.0%
Planning Review Fee	$336,747	$240,892	$275,643	$275,643	$34,751	14.4%
GIS Fees	$133,382	$100,000	$100,000	$100,000	$0	0.0%
Annual PEG Fee Grant	$57,593	$0	$0	$134,000	$134,000	n/a
Total Charges for Services	$3,042,520	$3,089,726	$3,573,546	$3,316,692	$226,966	7.3%

FY 2015 Revenue Detail by Fund

	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	Variance (rec. to adopt) Amount	Percent
Other Local Revenue:						
County Court Fines	$483,693	$728,000	$450,000	$450,000	($278,000)	-38.2%
False Fire Alarm Fines	$1,350	$2,000	$2,000	$2,000	$0	0.0%
DNA Local Fee (Clerk of Court)	$1,276	$1,800	$1,800	$1,300	($500)	-27.8%
Jail Admin Fee (Clerk of Court)	$13,871	$17,000	$17,000	$15,000	($2,000)	-11.8%
Crthouse Security Fee (Clerk of Court)	$142,310	$190,000	$150,000	$150,000	($40,000)	-21.1%
Interest on Investments	-$38,764	$100,000	$150,000	$100,000	$0	0.0%
Interest on Trigon Stock	$1,390	$1,000	$1,000	$1,300	$300	30.0%
Insurance Dividend	$11,833	$0	$10,000	$0	$0	n/a
Rental of General Property	$61,428	$58,000	$58,000	$58,000	$0	0.0%
Use of Park Facilities	$54,164	$48,000	$48,000	$51,000	$3,000	6.3%
Loriella Park Concessions	$14,054	$12,300	$12,300	$11,900	($400)	-3.3%
Antenna Tower Rental	$263,548	$285,886	$285,886	$295,063	$9,177	3.2%
Railroad Reimbursement	$25,855	$75,000	$75,000	$75,000	$0	0.0%
Merchant Square Building Rentals	$50,280	$13,827	$13,827	$0	($13,827)	-100.0%
Subtotal - Other Local Revenue	*$1,086,288*	*$1,532,813*	*$1,274,813*	*$1,210,563*	*($322,250)*	*-21.0%*
Miscellaneous:						
Court Restitution - General Services	$80	$0	$0	$0	$0	n/a
Court Restitution - Sheriff	$667	$0	$0	$0	$0	n/a
Court Restitution - Animal Control	$1,127	$0	$0	$0	$0	n/a
Non-Taxable Tourism Miscellaneous	-$440	$300	$300	$600	$300	100.0%
Taxable Tourism Miscellaneous	$8,356	$3,000	$3,000	$2,000	($1,000)	-33.3%
Sale of Surplus Property	$109,707	$50,000	$50,000	$70,000	$20,000	40.0%
Parks & Rec Sale Items	$1,032	$1,200	$1,200	$1,200	$0	0.0%
Administrative Collection Fee	$527,527	$350,000	$500,000	$450,000	$100,000	28.6%
Miscellaneous	$33,036	$24,700	$24,700	$24,275	($425)	-1.7%
Water/Sewer Administration Fee	$1,363,068	$1,700,703	$1,400,000	$1,431,615	($269,088)	-15.8%
Other Local Revenue Sources	$22,280	$12,000	$12,000	$12,000	$0	0.0%
Proffers	$0	$0	$322,683	$0	$0	n/a
Insurance Recovery Revenue	$67,421	$0	$18,288	$0	$0	n/a
Donations	$68,559	$0	$0	$0	$0	n/a
Tourism Commission Event Donations	$42,100	$38,200	$38,200	$41,425	$3,225	8.4%
Training Fees	$0	$2,000	$2,000	$0	($2,000)	-100.0%
FOIA Reimbursement	$2,014	$1,000	$1,000	$1,000	$0	0.0%
DSS/CSA Local Revenue	$135,605	$0	$150,000	$0	$0	n/a
Sheriff Local Services	$181,385	$150,000	$150,000	$175,000	$25,000	16.7%
Land Sale Surplus	$0	$0	$30,710	$0	$0	n/a
Benefit Reserve	$0	$0	$0	$0	$0	n/a
Subtotal - Miscellaneous	*$2,563,524*	*$2,333,103*	*$2,704,081*	*$2,209,115*	*($123,988)*	*-5.3%*
Total Other Local Revenue	$3,649,812	$3,865,916	$3,978,894	$3,419,678	($446,238)	-11.5%
Non-Categorical State Aid:						
Motor Vehicle Carrier Taxes	$52,475	$30,000	$33,982	$40,000	$10,000	33.3%
Mobile Home Titling Taxes	$38,945	$40,000	$40,000	$40,000	$0	0.0%
Communication Sales Tax	$4,851,416	$4,900,000	$4,900,000	$4,900,000	$0	0.0%
Grantor's Tax	$372,985	$325,000	$350,000	$355,000	$30,000	9.2%
DMV Rental Tax	$436,604	$280,000	$350,000	$360,000	$80,000	28.6%
Personal Property Tax Relief Act	$14,509,422	$14,509,422	$14,509,422	$14,509,422	$0	0.0%
Subtotal - Non-Categorical Aid	*$20,261,847*	*$20,084,422*	*$20,183,404*	*$20,204,422*	*$120,000*	*0.6%*

FY 2015 Revenue Detail by Fund						
	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	Variance (rec. to adopt) Amount	Percent
Shared Expenses:						
Commonwealth's Attorney	$718,550	$785,269	$785,269	$788,300	$3,031	0.4%
Sheriff	$3,263,320	$3,331,626	$3,331,626	$3,292,818	($38,808)	-1.2%
Commissioner of the Revenue	$252,547	$262,233	$262,233	$258,179	($4,054)	-1.5%
Treasurer	$211,568	$226,442	$226,442	$225,802	($640)	-0.3%
Registrar/Electoral Board	$50,574	$60,000	$60,000	$60,000	$0	0.0%
Clerk of the Circuit Court	$684,639	$715,403	$789,343	$704,799	($10,604)	-1.5%
Subtotal - Shared Expenses	*$5,181,198*	*$5,380,973*	*$5,454,913*	*$5,329,898*	*($51,075)*	*-0.9%*
Social Services:						
Public Assistance/Welfare Admin.	$5,597,487	$5,132,726	$5,183,354	$5,446,371	$313,645	6.1%
Comprehensive Services Act	$2,533,738	$3,739,883	$3,031,883	$3,115,101	($624,782)	-16.7%
Subtotal - Social Services	*$8,131,225*	*$8,872,609*	*$8,215,237*	*$8,561,472*	*($311,137)*	*-3.5%*
Other Categorical State Aid:						
Emergency Services	$0	$0	$21,600	$0	$0	n/a
Litter Control Grant	$23,499	$23,499	$23,499	$20,730	($2,769)	-11.8%
VOPEX Pass Thru	$25,000	$25,000	$25,000	$25,000	$0	0.0%
State Fire Program	$349,084	$294,470	$294,470	$300,000	$5,530	1.9%
Grant Revenue	$62,931	$40,000	$434,807	$40,000	$0	0.0%
License Plates- Dog/Cat Sterilization	$3,535	$3,500	$3,500	$3,500	$0	0.0%
Motor Veh Registration 2 for Life	$124,404	$115,000	$115,000	$115,000	$0	0.0%
VJCCCA Grant	$115,141	$115,141	$115,141	$115,141	$0	0.0%
Reimb. Extradition of Prisoners	$3,762	$25,000	$25,000	$25,000	$0	0.0%
Victim/Witness Grant	$25,592	$106,055	$106,055	$106,055	$0	0.0%
Forfeiture/Seizure	$86,949	$67,127	$42,770	$46,049	($21,078)	-31.4%
Wireless E-911 Surcharge	$153,706	$170,000	$170,000	$170,000	$0	0.0%
Reduce Aid to Localities	-$467,905	$0	$0	$0	$0	n/a
Other State Reimbursement	$1,200	$0	$0	$0	$0	n/a
Subtotal - Other Categorical State Aid	*$506,898*	*$984,792*	*$1,376,842*	*$966,475*	*($18,317)*	*-1.9%*
Total State Revenue	$34,081,168	$35,322,796	$35,230,396	$35,062,267	($260,529)	-0.7%
Federal Aid:						
Payments in Lieu of Taxes	$17,045	$13,860	$13,860	$16,000	$2,140	15.4%
Other Federal Grants	$160,186	$18,078	$190,663	$18,078	$0	0.0%
Forfeiture/Seizure	$0	$0	$246,797	$0	$0	n/a
Sheriff Overtime Grant	$62,823	$0	$154,037	$0	$0	n/a
SAFER Grant	$0	$0	$50,951	$0	$0	n/a
ARRA Funds	$38,548	$0	$0	$0	$0	n/a
Total Federal Revenue	$278,602	$31,938	$656,308	$34,078	$2,140	6.7%
TOTAL REVENUE - GENERAL FUND	**$224,701,253**	**$226,087,600**	**$228,097,375**	**$232,564,307**	**$6,476,707**	**2.9%**

FY 2015 Revenue Detail by Fund						
	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	Variance (rec. to adopt) Amount	Percent
CAPITAL PROJECTS FUND						
Other Local Revenue:						
Field Rental/Concessions	$116,008	$0	$0	$0	$0	n/a
Miscellaneous	$0	$0	$0	$0	$0	n/a
Interest on Investments	$18,541	$0	$0	$0	$0	n/a
Other Local Revenue	$31,577	$0	$65,653	$0	$0	n/a
Proffers	$182,168	$55,526	$63,610	$71,447	$15,921	28.7%
Hunter's Lodge Special Assessment	$32,566	$30,000	$30,000	$30,000	$0	0.0%
Total Other Local Revenue	$380,860	$85,526	$159,263	$101,447	$15,921	18.6%
State Revenue:						
Grant Revenues	$144,786	$0	$0	$0	$0	n/a
Other State Reimbursement	$0	$2,474,812	$10,956,319	$250,000	($2,224,812)	-89.9%
Total State Revenue	$144,786	$2,474,812	$10,956,319	$250,000	($2,224,812)	n/a
Federal Revenue:						
Other Federal Grants	$993,647	$0	$1,411,970	$0	$0	n/a
ARRA Funds	$10,033,364	$0	$11,063,977	$0	$0	n/a
QECB Subsidy	$25,123	$30,709	$30,709	$27,802	($2,907)	-9.5%
BAB Subsidy (ARRA)	$443,914	$464,103	$464,103	$430,688	($33,415)	-7.2%
Total Federal Revenue	$11,496,048	$494,812	$12,970,759	$458,490	($36,322)	-7.3%
Debt Proceeds:						
Bond Proceeds	$4,980,000	$0	$7,800,284	$0	$0	n/a
Interest on Bond/Lease Proceeds	$54,809	$0	$0	$0	$0	n/a
Bond Premiums	$103,630	$0	$0	$0	$0	n/a
Total Debt Proceeds	$5,138,439	$0	$7,800,284	$0	$0	n/a
TOTAL REVENUE - CAPITAL PROJECTS	**$17,160,133**	**$3,055,150**	**$31,886,625**	**$809,937**	**($2,245,213)**	**-73.5%**
ECONOMIC DEVELOPMENT OPP. FUND						
Other Local Revenue:						
Interest on Investments	$1,890	$3,000	$3,000	$3,000	$0	0.0%
Rental of General Property	$74,915	$60,000	$60,000	$70,375	$10,375	17.3%
Total Other Local Revenue	$76,805	$63,000	$63,000	$73,375	$10,375	16.5%
TOTAL REVENUE - EDO FUND	**$76,805**	**$63,000**	**$63,000**	**$73,375**	**$10,375**	**16.5%**
FIRE-EMS SERVICE FEE FUND						
Charges for Services						
EMS Rescue Services Fees	$2,772,641	$2,462,500	$2,462,500	$2,650,000	$187,500	7.6%
Total Charges for Services	$2,772,641	$2,462,500	$2,462,500	$2,650,000	$187,500	7.6%
TOTAL REVENUE - FIRE-EMS FEE FUND	**$2,772,641**	**$2,462,500**	**$2,462,500**	**$2,650,000**	**$187,500**	**7.6%**

FY 2015 Revenue Detail by Fund						
	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	Variance (rec. to adopt) Amount	Percent
CODE COMPLIANCE FUND						
Other Local Revenue:						
Development Review Fees	$2,333,195	$2,019,953	$2,019,953	$2,175,000	$155,047	7.7%
Code Compliance Admin Charges	$184,114	$157,981	$157,981	$175,000	$17,019	10.8%
Other Local Revenue Sources	$3,254	$5,840	$5,840	$373,040	$367,200	6287.7%
Total Other Local Revenue	$2,520,563	$2,183,774	$2,183,774	$2,723,040	$539,266	24.7%
TOTAL REVENUE - CODE COMPLIANCE	**$2,520,563**	**$2,183,774**	**$2,183,774**	$2,723,040	**$539,266**	**24.7%**
TRANSPORTATION FUND						
Real Property Taxes:						
Current Taxes Real Estate	$869,511	$603,264	$603,264	$718,924	$115,660	19.2%
Penalties	$6,057	$0	$0	$0	$0	n/a
Total Property Taxes	$875,568	$603,264	$603,264	$718,924	$115,660	19.2%
Other Local Revenue:						
Fuel Tax	$5,414,470	$4,024,729	$4,024,729	$4,358,108	$333,379	8.3%
Transportation Review Fees	$11,952	$15,000	$15,000	$12,000	($3,000)	-20.0%
Interest on Investments	$13,511	$10,000	$10,000	$10,000	$0	0.0%
Proffers	$228,263	$186,894	$186,894	$0	($186,894)	-100.0%
Total Other Local Revenue	$5,668,196	$4,236,623	$4,236,623	$4,380,108	$143,485	3.4%
Debt Proceeds:						
Bond Proceeds	$5,255,000	$0	$0	$0	$0	n/a
Interest on Bond/Lease Proceeds	$0	$0	$0	$0	$0	n/a
Bond Premiums	$312,371	$0	$0	$0	$0	n/a
Total Debt Proceeds	$5,567,371	$0	$0	$0	$0	n/a
TOTAL REVENUE - TRANSPORTATION	**$12,111,135**	**$4,839,887**	**$4,839,887**	**$5,099,032**	**$259,145**	**5.4%**
JOINT FLEET MAINTENANCE FUND						
Charges for Services:						
Service Charges	$2,250,753	$2,455,535	$2,505,535	$2,551,884	$96,349	3.9%
Total Charges for Services	$2,250,753	$2,455,535	$2,505,535	$2,551,884	$96,349	3.9%
TOTAL REVENUE - JOINT FLEET MAINT.	**$2,250,753**	**$2,455,535**	**$2,505,535**	**$2,551,884**	**$96,349**	**3.9%**

FY 2015 Revenue Detail by Fund						
	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	Variance (rec. to adopt) Amount	Percent
SCHOOL OPERATING FUND						
Other Local Revenue:						
Other Local Revenue	$3,517,933	$3,419,737	$3,786,997	$3,785,339	$365,602	10.7%
Total Other Local Revenue	$3,517,933	$3,419,737	$3,786,997	$3,785,339	$365,602	10.7%
State Revenue:						
State Sales Tax	$22,980,748	$23,817,577	$23,817,577	$23,670,197	($147,380)	-0.6%
Other State Funds	$98,109,092	$97,003,520	$97,003,520	$102,178,561	$5,175,041	5.3%
Total State Revenue	$121,089,840	$120,821,097	$120,821,097	$125,848,758	$5,027,661	4.2%
Federal Revenue:						
School Federal Funds	$12,746,660	$9,250,778	$9,250,778	$9,223,105	($27,673)	-0.3%
Total Federal Revenue	$12,746,660	$9,250,778	$9,250,778	$9,223,105	($27,673)	-0.3%
Debt Proceeds:						
Bond Proceeds	$40,995,000	$0	$11,695,000	$0	$0	n/a
Interest on Bond/Lease Proceeds	$0	$0	$2,015	$0	$0	n/a
Bond Premiums	$3,241,694	$0	$0	$0	$0	n/a
Total Debt Proceeds	$44,236,694	$0	$11,697,015	$0	$0	n/a
TOTAL REVENUE - SCHOOL OPERATING	**$181,591,127**	**$133,491,612**	**$145,555,887**	**$138,857,202**	**$5,365,590**	**4.0%**
SCHOOL FOOD SERVICE FUND						
Other Local Revenue:						
Other Local Revenue	$4,602,672	$5,545,142	$5,545,142	$4,867,464	($677,678)	-12.2%
Total Other Local Revenue	$4,602,672	$5,545,142	$5,545,142	$4,867,464	($677,678)	-12.2%
State Revenue:						
Other State Funds	$217,593	$252,668	$252,668	$215,279	($37,389)	-14.8%
Total State Revenue	$217,593	$252,668	$252,668	$215,279	($37,389)	-14.8%
Federal Revenue:						
School Federal Funds	$4,325,870	$4,190,685	$4,190,685	$4,391,600	$200,915	4.8%
Total Federal Revenue	$4,325,870	$4,190,685	$4,190,685	$4,391,600	$200,915	4.8%
TOTAL REVENUE - SCHOOL FOOD SVC.	**$9,146,135**	**$9,988,495**	**$9,988,495**	**$9,474,343**	**($514,152)**	**-5.1%**

FY 2015 Revenue Detail by Fund						
	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	Variance (rec. to adopt) Amount	Percent
SCHOOL CAPITAL PROJECTS FUND						
Other Local Revenue:						
Proffers	$0	$377,608	$377,608	$74,316	($303,292)	-80.3%
Interest on Investments	$9,746	$0	$0	$0	$0	n/a
Total Other Local Revenue	$9,746	$377,608	$377,608	$74,316	($303,292)	n/a
Federal Revenue:						
Other Federal Grants	$0	$0	$0	$0	$0	n/a
Total Federal Revenue	$0	$0	$0	$0	$0	n/a
Debt Proceeds:						
Bond Proceeds	$0	$0	$11,802,716	$7,664,829	$7,664,829	n/a
Total Debt Proceeds	$0	$0	$11,802,716	$7,664,829	$7,664,829	n/a
TOTAL REVENUE - SCHOOL CAPITAL	**$9,746**	**$377,608**	**$12,180,324**	**$7,739,145**	**$7,361,537**	**1949.5%**
UTILITIES OPERATING FUND						
Charges for Services:						
Water User Fees	$11,173,891	$11,690,267	$11,690,267	$12,237,540	$547,273	4.7%
Sewer User Fees	$8,327,362	$8,813,291	$8,813,291	$9,211,269	$397,978	4.5%
Fredericksburg User Fees - FMC	$327,945	$315,000	$315,000	$315,000	$0	0.0%
Fredericksburg User Fees - Motts	$1,214,909	$1,050,000	$1,050,000	$1,050,000	$0	0.0%
School Board O&M Sewer System	$74,419	$75,000	$75,000	$75,000	$0	0.0%
Debt Service Fee	$3,178,672	$3,324,915	$3,324,915	$4,574,765	$1,249,850	37.6%
Administrative Fee	$1,647,023	$1,753,538	$1,753,538	$1,700,000	($53,538)	-3.1%
Total Charges for Services	$25,944,221	$27,022,011	$27,022,011	$29,163,574	$2,141,563	7.9%
Miscellaneous:						
Interest	$165,435	$500,000	$519,850	$175,000	($325,000)	-65.0%
Penalties	$561,432	$515,000	$515,000	$515,000	$0	0.0%
Compost Sales	$359,176	$300,000	$300,000	$350,000	$50,000	16.7%
Account Transaction Fees	$77,036	$80,000	$80,000	$80,000	$0	0.0%
Water Connections	$188,185	$20,000	$20,000	$60,000	$40,000	200.0%
Sewer Connections	$108,234	$20,000	$20,000	$60,000	$40,000	200.0%
Meter/Other Connections	$72,698	$60,000	$60,000	$60,000	$0	0.0%
Disposal Tickets	$70,469	$60,000	$60,000	$72,670	$12,670	21.1%
Utility Inspection Fees	$12,809	$20,000	$20,000	$20,000	$0	0.0%
Reconnection Fees	$128,025	$100,000	$100,000	$100,000	$0	0.0%
Multi-Visit Meter Set Fee	$600	$1,000	$1,000	$1,000	$0	0.0%
City Water/Sewer Plant Assistance	$104,764	$35,000	$35,000	$35,000	$0	0.0%
Antenna/Water Tower Rental	$47,524	$41,624	$41,624	$45,649	$4,025	9.7%
Miscellaneous	$525,333	$5,000	$5,000	$27,441	$22,441	448.8%
Total Other Local Revenue	$2,421,720	$1,757,624	$1,777,474	**$1,601,760**	($155,864)	-8.9%
Federal Revenue:						
BAB Subsidy (ARRA)	$515,607	$539,056	$539,056	**$500,244**	($38,812)	n/a
Debt Proceeds:						
Bond Proceeds	$0	$0	$21,330,000	$0	$0	n/a
TOTAL REVENUE - UTILITIES OPERATING	**$28,881,548**	**$29,318,691**	**$50,668,541**	**$31,265,578**	**$1,946,887**	**6.6%**

FY 2015 Revenue Detail by Fund						
	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted	Variance (rec. to adopt) Amount	Percent
UTILITIES CAPITAL PROJECTS FUND						
Charges for Services:						
Sewer Availability Fees	$1,368,070	$1,201,230	$1,201,230	$1,201,230	$0	0.0%
Water Availability Fees	$1,526,640	$1,206,570	$1,206,570	$1,206,570	$0	0.0%
Total Charges for Services	$2,894,710	$2,407,800	$2,407,800	$2,407,800	$0	0.0%
Miscellaneous:						
Interest	$97,880	$500,000	$500,000	$130,000	($370,000)	-74.0%
Interest on Revenue Bond Proceeds	$58,125	$0	$0	$0	$0	n/a
F'burg Contribution to Capital Proj.	$782,526	$3,058,334	$4,240,238	$3,091,666	$33,332	1.1%
Proffers	$0	$0	$0	$0	$0	n/a
Other Miscellaneous	$0	$0	$0	$0	$0	n/a
Total Other Local Revenue	$938,531	$3,558,334	$4,740,238	$3,221,666	($336,668)	-9.5%
State Revenue:						
WQIF Grant	$210,822	$0	$0	$0	$0	n/a
Other Reimbursement State	$0	$0	$24,762	$0	$0	n/a
Total State Revenue	$210,822	$0	$24,762	$0	$0	n/a
Debt Proceeds:						
Bond Proceeds	$0	$0	$0	$0	$0	n/a
Total Debt Proceeds	$0	$0	$0	$0	$0	n/a
TOTAL REVENUE - UTILITIES CAPITAL	**$4,044,063**	**$5,966,134**	**$7,172,800**	**$5,629,466**	**($336,668)**	**-5.6%**
Total Revenue - All Funds	**$485,265,902**	**$420,289,986**	**$497,604,743**	**$439,437,309**	**$19,147,323**	**4.6%**

COUNTY OF SPOTSYLVANIA · VIRGINIA
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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 2015 Adopted General Fund budget over the course of the next four years. Projected costs are compared to projected revenues to arrive at an estimate of annual budgetary deficits or surpluses. This analysis assumes no new operating initiatives for the out-years.

The out-year costs of maintaining current service levels for programs, and maintaining competitive salary and benefits are calculated using assumptions of inflation and growth. Projections assume gradually increasing revenues beyond FY 2015, and assume that the transfer to the Transportation Fund of the vehicle license fee (formerly decals) and set-aside revenue resumes in FY 2017.

Unless revenue projections significantly improve, the budget deficits shown for FY 2016 – FY 2019 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:

Current Programs & Services
(adjustments below are made beginning with the FY 2016 forecast)

- Annual adjustments for inflation in materials and supplies (2.3%)
- Annual merit step increases for employees (2.5%)
- Cost of living adjustments for employees (2.0%)
- Transition of the full 5% employee contribution to VRS through offsetting raises occurs no later than FY 2017
- 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 2017

School Funding

- 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 2% step, 2% COLA, and 2.3% CPI

Capital Improvement Plan (CIP)

- Funding for debt service on $57.4 million in costs associated with County general capital projects within the Adopted CIP (see pgs 156 – 160 and 171 – 209)
- Within the projected local transfer, Schools will fund debt service on $65.6 million in costs associated with Schools capital projects in the Adopted CIP (see pgs 162, 221)

General Fund Forecast

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
General Fund Revenue		($ in millions)			
Real Property Taxes	$109.6	$111.5	$113.7	$116.3	$119.2
Other General Property Taxes	41.4	41.9	43.4	44.9	46.5
Other Local Taxes & Receipts	50.4	51.1	51.8	52.6	53.4
State & Federal Revenues	30.2	30.3	30.5	30.7	30.8
Use of (addition to) Fund Balance	2.4	0.0	0.0	0.0	0.0
Transfer from Other Funds	3.4	3.6	3.7	3.9	4.0
General Fund Revenue Total	**$237.4**	**$238.4**	**$243.1**	**$248.4**	**$253.9**
General Fund Expenditures					
Current Programs & Services	$101.7	$105.1	$108.7	$112.3	$116.2
School Funding	116.4	121.5	127.6	130.4	133.9
Debt Service	9.1	10.5	11.9	11.8	11.4
New Capital Projects Operating	0.0	0.2	0.4	0.5	0.6
Transfers/Fiscal Policy	10.1	8.2	12.3	13.1	13.9
General Fund Expenditures Total	**$237.4**	**$245.6**	**$260.8**	**$268.1**	**$276.0**
Budget Surplus/(Deficit)	**$0.0**	**($7.2)**	**($17.7)**	**($19.7)**	**($22.0)**
Incremental Tax Rate to Balance	$0.000	$0.058	$0.081	$0.014	$0.013

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 2015 fuel tax revenue to be $4.4. When combined with approximately $2.7 million from the Transportation Fund balance, the projected fuel tax revenue is sufficient to pay all FY 2015 transportation operation expenditures. Consequently, the transfer of license fee and set-aside revenue is suspended again in FY 2015, 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 2017 to balance the Transportation Fund.

Other assumptions in the Transportation five-year forecast include out-year fuel tax revenue estimates provided by PRTC; out-year VRE subsidy estimates provided by VRE; continued support of FRED, the regional bus service; and payment of debt service costs associated with existing and planned transportation debt. Like the General Fund, out-year merit and cost of living adjustments are assumed at 2.5% and 2.0%, respectively. Inflation in materials and supplies is assumed at 2.3%.

The Transportation Fund forecast below represents the costs of the FY 2015 Adopted Transportation Fund budget over the course of the next four years. Projected costs are compared to projected revenues to arrive at an estimate of the annual budgetary gap. This analysis assumes no new operating initiatives for the out-years, and assumes changes in debt service based on approval of the projects in the Adopted CIP. Given this forecast, it appears that the Transportation fund balance will be sufficient to support Transportation Fund expenditures through FY 2016 while the transfer from the General Fund is suspended.

Transportation Fund Forecast

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Transportation Fund Revenue*			($ in millions)		
VRE - Fuel Tax	4.4	4.2	4.2	4.2	4.2
Transfer from General Fund	0.0	0.0	3.4	3.4	3.4
Transfer from Capital Projects Fund	0.1	0.1	0.1	0.1	0.1
Use of (addition to) Fund Balance	0.8	1.8	0.7	0.7	0.8
Transportation Fund Revenue Total	**$5.3**	**$6.1**	**$8.4**	**$8.4**	**$8.5**
Transportation Fund Expenditures*					
Personnel	$0.3	$0.4	$0.4	$0.4	$0.4
FRED	0.4	0.4	0.4	0.4	0.4
Debt Service	2.9	3.5	5.0	4.9	4.8
Cosner's Corner Set Aside	0.0	0.0	0.4	0.5	0.5
Harrison Crossing Set Aside	0.0	0.0	0.2	0.2	0.2
VRE/PRTC Subsidies & Reserves	1.5	1.6	1.7	1.8	1.9
Transfer to Capital Projects Fund	0.1	0.2	0.2	0.2	0.2
Transportation Fund Expenditures Total	**$5.3**	**$6.1**	**$8.4**	**$8.4**	**$8.5**
Budget Surplus/(Deficit)	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**
Incremental Tax Rate to Balance					
Transportation Fund Balance	**$4.9**	**$3.1**	**$2.5**	**$1.7**	**$1.0**

*Excludes Special Service District taxes and expenditures

Utilities Fund – The County's fiscal policy guidelines 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) by FY 2015.

In FY 2010, after reviewing analyses prepared by the County Finance and Utilities staff and financial advisors, the Board of Supervisors adopted increased water/sewer user rates and fees for FY 2011, FY 2012 and FY 2013 to ensure these policies would be met through FY 2013. The Utilities Fund forecast on the following page represents the costs of the FY 2015 Adopted Utilities Operating Fund and Utilities Capital Fund budgets over the course of the next four years, including planned capital projects in the Adopted CIP. Forecasted revenues assume conservative estimates in the growth of water and sewer users; the FY 2014 – FY 2016 rates and fees adopted by the Board on February 12, 2013; a 2.2% annual increase in typical user rates for FY 2017 – FY 2019; and adjustments to the FY 2017 – FY 2019 debt service fees to reflect anticipated increases in Utilities debt service associated with the FY 2015 – FY 2019 Adopted CIP. Like the General Fund and Transportation Fund forecasts, out-year merit and cost of living adjustments are assumed at 2.5% and 2.0%, respectively. Inflation in materials and supplies is assumed at 2.3%.

Based on the projections for FY 2015 – FY 2019, the County will meet the 1.3 times debt service coverage ratio, and will accomplish its goal of operating revenues fully supporting operating expenditures by FY 2015. 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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Utilities Revenue					
User Fees	$32.2	$32.1	$32.2	$33.7	$37.3
Availability Fees	2.4	2.4	2.4	2.4	2.4
Interest Earnings	0.3	0.6	0.6	0.6	0.6
Miscellaneous	2.0	1.9	1.9	1.9	1.9
Bond Proceeds	0.0	12.0	17.8	8.4	10.7
Transfers from Other Funds	0.1	0.1	0.1	0.1	0.1
Use of Fund Balance	8.0	2.1	(0.5)	(2.6)	(2.8)
Utilities Revenue Total	**$45.0**	**$51.2**	**$54.5**	**$44.5**	**$50.2**
Utilities Expenditures					
Personnel	$10.2	$10.6	$11.1	$11.6	$12.1
Operating (other than debt)	8.5	8.7	8.9	9.1	9.3
Capital (operating)	0.4	0.2	0.2	0.2	0.2
Debt Service	11.6	11.9	13.1	13.7	14.4
Depreciation	1.0	1.0	1.0	1.0	1.0
Capital Projects	13.2	18.6	19.8	8.4	12.7
Transfer to Capital Projects Fund	0.1	0.2	0.4	0.5	0.5
Utilities Expenditures Total	**$45.0**	**$51.2**	**$54.5**	**$44.5**	**$50.2**
Budget Surplus/(Deficit)	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**
Utilities Fund Balances	**$35.4**	**$33.3**	**$33.8**	**$36.4**	**$39.2**
Coverage Ratio[1]	1.33	1.41	1.35	1.35	1.35
County Policy Coverage Ratio[2]	1.13	1.20	1.17	1.18	1.19
Op. Rev. as % of Op. Exp.[3]	102%	104%	103%	103%	103%
FB as % of Prior 3 Years Rev.[4]	111%	102%	100%	102%	106%
	Based on Rates Adopted Feb. 2013		Rates To Be Determined		

[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 100% by FY 2015.

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

COUNTY OF SPOTSYLVANIA · VIRGINIA
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Capital Improvement Plan

Introduction

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

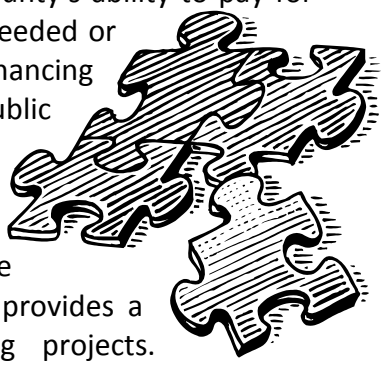
As Spotsylvania County maintains its facilities and other capital resources, we will continue to face additional capital needs along with increasing operational costs. Funding for capital projects may come from operating revenues or, as is often the case, from the sale of bonds or through other financing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

Benefits of a Capital Improvement Plan

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

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

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



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

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

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

Operating Expenditure versus Capital Expenditures

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

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

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

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

Financing Methods

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

- **Current Revenue Financing –** Current revenue financing is often referred to as "pay as you go" financing. It is a fiscally conservative method of paying for capital improvements out of current taxes, fees, charges or special assessments. The County's adopted Fiscal Policy Guidelines address this approach by transferring an annual percentage of General Fund Revenues to the Capital Projects Fund. The guidelines establish a goal of 5% annually (with a minimum level of 3%). In an effort to achieve this goal the Adopted Budget includes a FY 2015 transfer of 2.75% of General Fund Revenues. Future annual transfers will increase by an additional one-quarter percent annually until the goal is met.

- **Reserve Funds –** Reserve funds are a variation of "pay as you go" financing. Funds are accumulated in advance for the purchase or construction of capital items. Reserve funds may come from a number of sources such as unexpected surplus in the general fund, money specifically earmarked for future capital needs, or the selling of capital assets. At the close of FY 2014 and before reserving the use planned in the FY 2015 Budget, the County's General Fund balance is expected to exceed the 10% Fiscal

Stability Reserve policy guideline by 0.9 percentage points. The FY 2015 – FY 2019 Capital Improvement Plan assumes a transfer of $2.0 million from the General Fund balance to the Capital Projects Fund for a reserve for fire equipment in FY 2015.

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

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

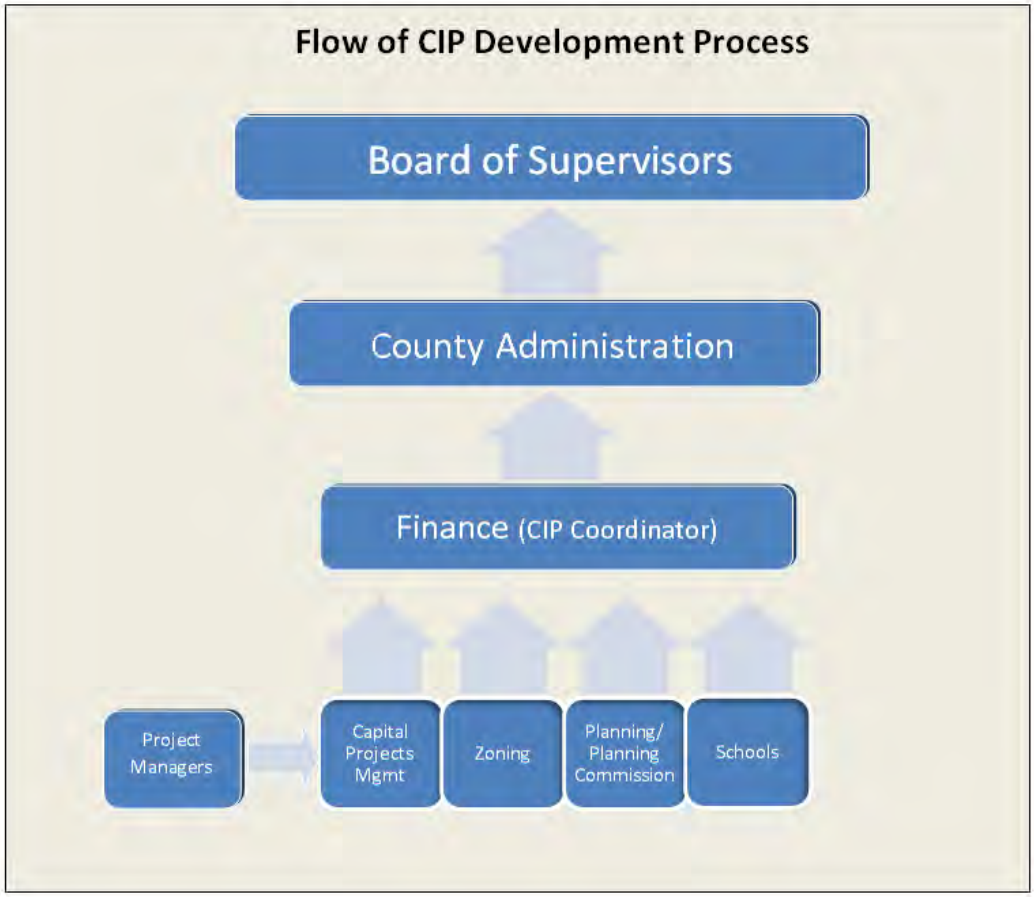
- **Special Assessments –** This method of financing is commonly applied to public works improvements that provide benefits to specific property owners but may not to others. For example, street, drainage or utility projects which benefit a particular area.

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

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

CIP Development Process

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



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

FY 2015 – FY 2019 CIP Development Calendar

October 18, 2013	CIP development kick-off
November 8, 2013	Project managers submit project requests/revisions to Finance Department
November 26, 2013	Schools submit Schools' CIP to Finance
November – December 2013	County Administrator and staff review and prioritize CIP requests
January 2014	Planning Department reviews draft CIP to ensure projects conform with Comprehensive Plan
February 5, 2014	Planning Commission reviews potential projects within the CIP for conformance with Comprehensive Plan
February 11, 2014	Presentation of County Administrator's FY 2015 Recommended Budget and CIP to Board of Supervisors
March 18, 2014	Board of Supervisors work session to discuss Recommended Budget and CIP
April 3, 1014	Tax Rate, Budget and CIP Public Hearings
April 8, 2014	Board of Supervisors work session to discuss Recommended Budget and CIP
April 10, 2014	Board of Supervisors to give general approval to FY 2015 – FY 2019 CIP
April 15, 2014	Adopt FY 2015 – FY 2019 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:

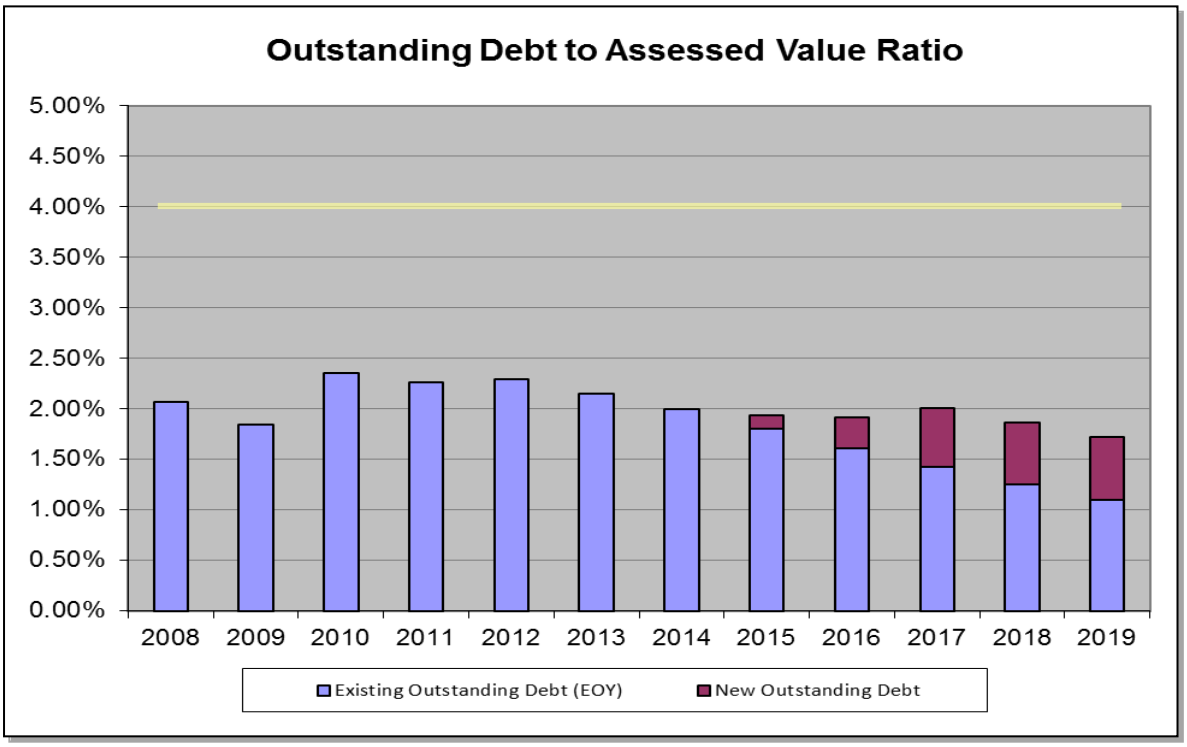
- Net debt as a percentage of estimated market value taxable should not exceed 3% - 4%
- The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 10% - 12%
- The County intends to maintain its 10 year tax-supported debt and lease payout ratio at or above 60% at the end of each adopted CIP. The payout ratio shall be no less than 55% in any one year during that period.

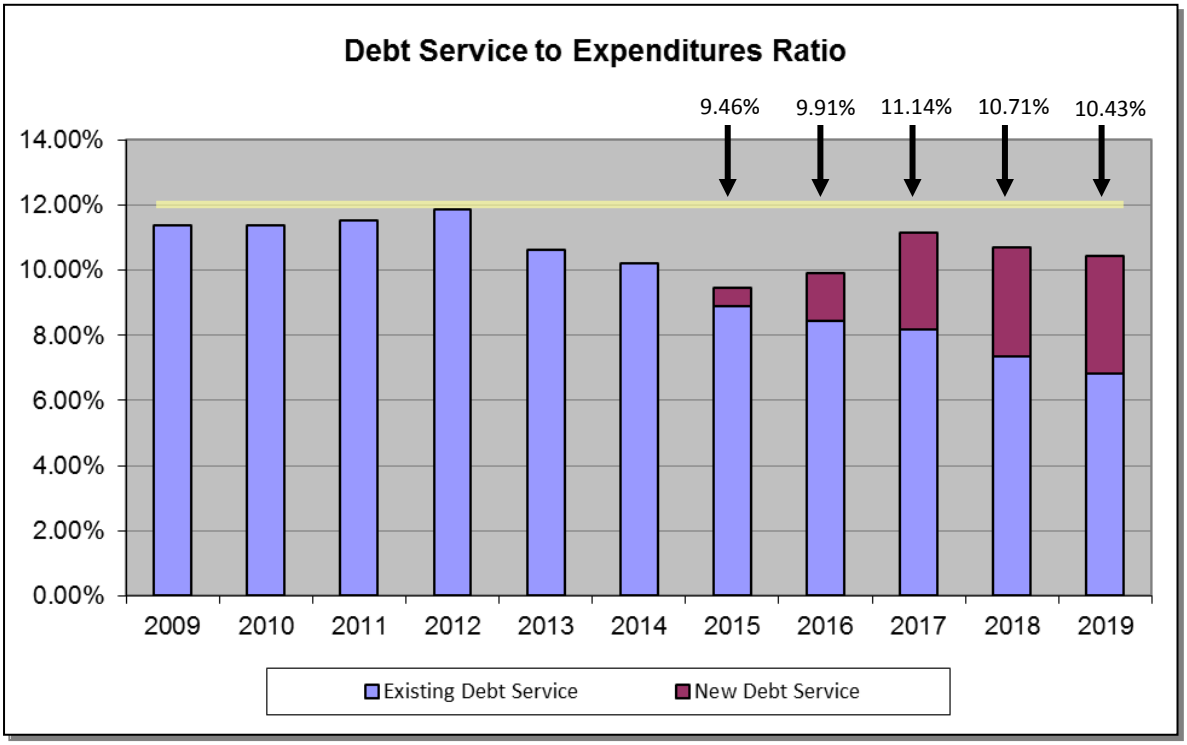
As staff prepared the CIP financial analysis to assess the ratios noted above, the following ***assumptions*** were in place:

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 4.25% for the Summer 2014 issuance and is fixed at 5.5% for each issuance thereafter.

The graphs on the following page indicate that the FY 2015 – FY 2019 Adopted CIP is in compliance with the Board's adopted fiscal policy guidelines. The yellow horizontal lines represent the upper limit of the fiscal policy guidelines for each debt ratio.


Outstanding Debt to Assessed Value Ratio
5.00%
4.50%
4.00%
3.50%
3.00%
2.50%
2.00%
1.50%
1.00%
0.50%
0.00%
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
Existing Outstanding Debt (EOY)
New Outstanding Debt


Debt Service to Expenditures Ratio
9.46%
9.91%
11.14%
10.71%
10.43%
14.00%
12.00%
10.00%
8.00%
6.00%
4.00%
2.00%
0.00%
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
Existing Debt Service
New Debt Service

The payout ratio is an assessment of the speed at which the County repays its debt. For example, at the beginning of FY 2015, including the financings to be issued in Summer 2014, total general debt outstanding is estimated at $291.5 million. At the end of FY 2024 – ten fiscal years beyond FY 2015 – the County will have repaid $204.1 million (70.00%) of the debt outstanding at the beginning of FY 2015.

10-Yr Payout Ratio (must be > 55%)	
FY	**Payout Ratio**
FY 2015	70.00%
FY 2016	73.08%
FY 2017	75.20%
FY 2018	79.30%
FY 2019	81.47%

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 2015, the transfer from the General Fund to the Capital Projects Fund is budgeted at $6.4 million, or 2.75% of General Fund revenues. Additionally, $2.0 million is transferred from the General Fund balance to the Capital Projects Fund to fund a fire equipment reserve in FY 2015.

Operating Impact

The table below shows the anticipated budgetary impacts that implementation of projects in the FY 2015 – FY 2019 CIP may have in the near future.

Projects/Type	FY 2016	FY 2017	FY 2018	FY 2019
General Government Projects				
Debt Service	$1,414,839	$2,676,949	$2,692,454	$2,704,030
Tower Leases	103,000	106,090	109,273	112,551
Maintenance	55,000	177,500	177,500	177,500
Solid Waste Projects				
New Personnel (Equipment Operator)	38,780	40,719	42,755	44,893
Debt Service	211,155	205,625	200,095	194,564
Maintenance & Fuel	30,000	30,000	30,000	30,000
Parks & Recreation Projects				
Utilities/Insurance	0	7,032	46,894	63,240
Maintenance	500	14,371	59,389	141,546
Fire & Rescue Projects				
Debt Service	630,412	799,727	773,177	746,627
Transportation Projects				
Debt Service	1,130,297	2,613,898	2,545,900	2,477,902
School Projects				
Debt Service	2,202,707	5,126,170	6,996,531	8,412,519
Total				
Debt Service	5,589,410	11,422,369	13,208,157	14,535,642
New Personnel	38,780	40,719	42,755	44,893
Tower Leases	103,000	106,090	109,273	112,551
Maintenance & Fuel	85,500	221,871	266,889	349,046
Utilities/Insurance	0	7,032	46,894	63,240
Total	**$5,816,690**	**$11,798,081**	**$13,673,968**	**$15,105,372**

The table below shows the potential impact that implementation of the FY 2015 – FY 2019 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 2014 adopted 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 2015, and unlike the debt service shown in the table on the previous page, 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 Adopted CIP.

FY 2015 – FY 2019 CIP's Potential Impact on Tax Rate

		Debt Service Impact			Operational Impact			Total Estimated Impact	
FY	Value of $0.01	Add'l D.S Budget Needed	Estimated Tax Rate Impact	Incremental Tax Rate Impact	Add'l Operational Budget Needed	Estimated Tax Rate Impact	Incremental Tax Rate Impact	Estimated Tax Rate Impact	Incremental Tax Rate Impact
2015	1,224,506	$0	$0.000	$0.000	$0	$0.000	$0.000	$0.000	$0.000
2016	1,245,957	2,353,715	0.019	0.019	227,280	0.002	0.002	0.020	0.021
2017	1,270,877	7,667,338	0.060	0.041	375,712	0.003	0.001	0.062	0.042
2018	1,299,503	6,808,992	0.052	-0.008	465,811	0.004	0.001	0.055	-0.007
2019	1,331,990	6,517,443	0.049	-0.003	569,731	0.004	0.000	0.052	-0.003
				$0.049			**$0.004**		**$0.053**

Given the projected CIP expenditures for the next five years, revenues will need to increase by the equivalent of 6.3 cents on the real property tax rate by FY 2017 to pay the costs of added debt service and operating costs, with the rate then dropping by the equivalent of a penny by FY 2019 due to the payoff of existing debt service. Over the five year period, 92% of the added costs are associated with debt service while the remaining 8% 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 133. Additionally, estimated annual operating costs including the debt service associated with each project are displayed in the project summary section beginning on page 154.

FY 2015 Capital Projects

The capital projects budgets for FY 2015 total $31.2 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 and other financing mechanisms will be issued in the Summer of 2014 to fund certain County and Schools capital projects in FY 2015. 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 the County capital projects and utilities capital projects are included in the FY 2015 Adopted Budget. Upon finalizing the financing of the FY 2015 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 2015 General Fund, Transportation Fund, School Operating Fund, and Utilities Operating budgets.

The following table lists the capital projects, reserves and transfers, and staffing funds that are recommended for FY 2015:

Project	FY 2015 Project Cost	FY 2015 Budget	To Be Financed
General Government Facilities:			
Judicial Center Renovation	$634,802	$5,093	$629,709
Renovate Former Sheriff's Office	125,392	125,392	0
Facility Asset Management	1,654,980	1,654,980	0
Animal Shelter Expansion & Options Design	100,000	100,000	0
General Government Facilities Total	**$2,515,174**	**$1,885,465**	**$629,709**
Information Technology:			
Enhance/Replacement Public Radio System	$5,624,793	$253,003	$5,371,790
Computer Aided Dispatch System Replacement	250,000	250,000	0
Enterprise Fiber Network	750,000	750,000	0
UPS Replacements	75,000	75,000	0
Replacement Computers & Servers	492,000	492,000	0
Information Technology Total	**$7,191,793**	**$1,820,003**	**$5,371,790**
Solid Waste:			
Convenience Center Paving	$130,000	$130,000	$0
Convert Post Oak to At-Grade Compactor	100,000	100,000	0
Marshall Park Convenience Center Improvements	50,000	50,000	0
Livingston Landfill Development	79,200	79,200	0
Add'l Compactor – Chancellor	50,000	50,000	0
Chancellor Leachate Lagoon Replacement	50,000	50,000	0
Livingston Landfill Green Waste Composting	30,000	30,000	0
Refuse Disposal Equipment Replacement	$500,000	$500,000	0
Refuse Collection Equipment Replacement	175,000	175,000	0
Solid Waste Total	**$1,164,200**	**$1,164,200**	**$0**
Parks & Recreation:			
Repaving at Legion Field	$238,000	$238,000	$0
Parks & Recreation Total	**$238,000**	**$238,000**	**$0**
Fire/Rescue:			
Replacement Fire Equipment	$1,212,750	$0	$1,212,750
Replacement EMS Equipment	385,876	385,876	0
Reserve for Fire Equipment	2,000,000	2,000,000	0
CPR Delivery Devices	13,100	13,100	0
Replacement SCBA	1,649,690	1,649,690	0
Fire/Rescue Total	**$5,261,416**	**$4,048,666**	**$1,212,750**
Transportation:			
Mine/Falcon/Spotsylvania Intersection Improvements	$695,884	$0	$695,884
Jones Powell Hill Improvement	575,050	16,390	558,660
Unpaved Roads	1,288,800	0	1,288,800
Hickory Ridge/Rt 1 Intersection Improvements	800,000	15,000	785,000

Project	FY 2015 Project Cost	FY 2015 Budget	To Be Financed
Transportation (continued):			
Study & Preliminary Engineering for Widening of Morris Road	500,000	250,000	250,000
Improvements to Exits 118 & 126	1,400,000	0	1,400,000
Transportation Total	**$5,259,734**	**$281,390**	**$4,978,344**
Schools:			
New/Replacement Buses	$1,337,958	$0	$1,337,958
Capital Maintenance	4,913,067	74,316	4,838,751
Technology Replacements/Upgrades	1,488,120	0	1,488,120
Schools Total	**$7,739,145**	**$74,316**	**$7,664,829**
Utilities:			
Utility Lab/Office Expansion	$500,000	$500,000	$0
Security Improvements	100,000	100,000	0
Telemetry/SCADA	200,000	200,000	0
Manhole Rehabilitation Program	50,000	50,000	0
Utilities Share of Financial System	84,103	84,103	0
System Improvement Opportunities	300,000	300,000	0
Motts Filter Improvements	300,000	300,000	0
Rt 1/Rt 606 Waterline Improvements	120,000	120,000	0
Ni River Treatment Plant Improvements	4,631,666	4,631,666	0
Tank Maintenance	370,000	370,000	0
12” Waterline – Violet Drive	300,000	300,000	0
16” Waterline – Andora to Sawhill	75,000	75,000	0
Water Meter Replacement Program	300,000	300,000	0
Morris Road Waterline Relocation	400,000	400,000	0
Calhoun/Kilarney Waterline Connection	200,000	200,000	0
Collection System Extensions	200,000	200,000	0
Calhoun Drive Sewer Improvements	300,000	300,000	0
Old Greenwich Sewer Replacement	500,000	500,000	0
Sheraton Hills Rehabilitation	500,000	500,000	0
Wastewater Collection Extensions	100,000	100,000	0
Thornburg Wastewater Transmission Improvements	500,000	500,000	0
FMC Infrastructure Improvements	1,650,000	1,650,000	0
Sewerline Extension – Benchmark thru Thornton Rolling Road	200,000	200,000	0
Sewerline Extension – Lick Run	500,000	500,000	0
Replacement Equipment – Field Services	345,000	345,000	0
Replacement Equipment – Composting	450,000	450,000	0
Utilities Total	**$13,175,769**	**$13,175,769**	**$0**

Project	FY 2015 Project Cost	FY 2015 Budget	To Be Financed
Other:			
Capital Projects Management (personnel & op.)	$341,397	$341,397	$0
Transfer to General Fund	281,302	281,302	0
Transfer to Utilities Operating Fund	17,266	17,266	0
Transfer to Transportation Fund	177,188	177,188	0
Other Total*	**$817,153**	**$817,153**	**$0**
Total FY 2015 Capital Projects Funds	**$43,362,384**	**$23,504,962**	**$19,857,422**
FY 2015 Capital Budget Including Schools' Financed Projects		**$31,169,791**	

***Items in "Other" category are excluded from the reports on pages 156 – 166.

Out-year Impacts of Approved Developments

Although not shown in the CIP, previously approved residential developments that have not yet been constructed or fully built out are expected to impact future years of the CIP. A summary of the Planning Department's analysis of future impacts on school capacity and Fire/Rescue call volumes is shown below. The analysis indicates:

- At a full capacity of 2,500 calls per station, Company 4 and Company 6 currently exceed call capacity. Upon full build-out of the expected new development, Company 1 and Company 4 are projected to respond to an additional 1,241 calls. A new station – Company 11 – is soon to be constructed to relieve some of the call volume at Company 1 and Company 4. Once the approved development is build-out and Company 11 is operating, capacity will be available at all stations except Company 6.
- Currently, all 17 schools that are expected to be impacted as the previously approved residential developments are built-out have student capacity available. Upon build-out of the developments, eight of the schools are expected to be over capacity. However, County-wide approximately 1,100 elementary school seats are expected to available; middle schools will be short by approximately 80 seats; and approximately 42 high school seats would be available.

Approved Development Inputs:

Development	Units Approved but Unbuilt	Future Students/Calls	Impacted Schools & F/R Stations			
			Elem.	Middle	High	F/R Station
Lee's Parke	721 + 284AR	412 / 313	Parkside	Spotsylvania	Courtland	1/4/8
Summerfield	127	74 / 36	Spotswood	Battlefield	Chancellor	4
Lafayette Crossing	39	23 / 9	Spotswood	Battlefield	Massaponax	4
Mallard Landing	150	87 / 36	Cedar Forest	Freedom	Massaponax	4
Spring Arbor	63AR	0 / 17	n/a	n/a	n/a	6
Cosner East	340	62 / 58	Riverview	Freedom	Massaponax	4
Ni Village	937	237 / 170	Riverview	Spotsylvania	Massaponax	8
Keswick	480 + 184AR	183 / 146	R.E. Lee	Spotsylvania	Spotsylvania	1
Estates at Terry's Run	10	6 / 3	Livingston	Post Oak	Spotsylvania	9
Brooks	4	3 / 1	Cedar Forest	Freedom	Massaponax	4
Lakeside	100	59 / 24	Spotswood	Battlefield	Massaponax	4
Crossroads Station	610	112 / 103	Cedar Forest	Freedom	Massaponax	4
Heritage Woods	1,060	535 / 293	Parkside	Spotsylvania	Courtland	1/8
New Post	425	243 / 126	Cedar Forest	Freedom	Massaponax	4
Courthouse Village	1,500 + 50AR	510 / 340	R.E. Lee / Courtland	Spotsylvania	Courtland	1
Fortune's Landing	49	28 / 15	Wilderness	Ni River	Spotsylvania	1/5
Total	6,073	2,039 / 1,397				

AR = age restricted units

Approved Development Impacts:

School	Capacity	2013 Enrollment	Anticipated New Students	Enroll. with New Students	Seats Avail w/New Students
Elementary					
Cedar Forest	936	772	219	991	-55
Courtland	789	564	133	697	92
Livingston	504	449	3	452	52
Parkside	936	727	436	1,163	-227
Riverview	907	713	155	868	39
Robert E. Lee	585	503	205	708	-123
Spotswood	641	538	78	616	25
Wilderness	936	762	13	775	161
Countywide Elementary	13,233	10,876	1,241	12,117	1,116
Middle					
Battlefield	807	799	34	833	-26
Freedom	948	883	112	995	-47
Ni River	774	715	6	721	53
Post Oak	948	783	1	784	164
Spotsylvania	907	805	420	1,225	-318
Countywide Middle	6,031	5,535	575	6,110	-79

School	Capacity	2013 Enrollment	Anticipated New Students	Enroll. with New Students	Seats Avail w/New Students
High					
Chancellor	1,427	1,344	22	1,366	61
Courtland	1,265	1,193	443	1,636	-371
Massaponax	1,830	1,829	228	2,057	-227
Spotsylvania	1,611	1,124	64	1,188	423
Countywide High	8,218	7,419	757	8,176	42

Station	Capacity	2012 Call Volume	Anticipated New Calls	Total with New Calls	Capacity Available
1	2,500	1,592	744	2,336	164
4	2,500	3,957	497	4,454	-1,954
5	2,500	1,197	8	1,205	1,295
6	2,500	3,155	17	3,172	-672
8	2,500	980	421	1,401	1,099
9	2,500	412	3	415	2,085

With about 1,100 seats available countywide, there appears to be adequate elementary school capacity available should these projections become reality. However, measures will need to be taken to alleviate the expected crowding in certain elementary schools such as Parkside and Robert E. Lee.

The analysis shows that there will be no flexibility countywide at the middle and very limited capacity available at the 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 and the staff to fill the schools.

Available Proffers & Use in FY 2015

State Code §15.2-2303.2 requires localities to include the amount of all proffered cash payments received during the most recent fiscal year for which a proffer report has been submitted to the State and show the amount of such payments projected to be used for expenditures in the ensuing year. Following is a listing of the cash proffers the County received as of June 30, 2012; the proffers received and spent during FY 2013; and the proffers budgeted in FY 2014 and FY 2015.

Proffer Category	6/30/2012 Balance	Received FY 2013	Spent FY 2013	Budgeted Use FY 2014	Budgeted Use FY 2015
Fire/Rescue	$4,257	$64	$ -	$ -	$ -
Library	102,930	244	4,500	-	-
Recreation	83,792	-	-	-	-
Schools	509,522	10,997	-	377,608	74,316
Transportation	257,702	745,305	315,763	186,894	15,000
Gov't Facilities	45,500	-	-	-	-
Law Enforcement	7,581	-	-	7,581	-
Planning Studies	16,600	-	-	-	-
PDR Program	276,366	147,501	-	-	-
Magnolia Harbor	5,007	-	-	-	-
Mill Creek	90,168	-	90,168	-	-
Pamunkey Point	52,416	-	-	-	-
Fawn Lake Tower	-	6,000	6,000	-	-
Lafayette Crossing	47,945	56,477	-	47,945	56,447
Total	**$1,499,786**	**$966,559**	**$416,431**	**$620,028**	**$145,763**

Capital Projects Staffing

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

Department/Position	FY 2013	FY 2014	FY 2015
Capital Projects Management			
Administrative Assistant	0	0	1
Capital Projects Engineer	1	1	1
Facilities Project Manager	1	1	1
Office Assistant	1	1	0
TOTAL FTEs	**3**	**3**	**3**
TOTAL FTEs Capital Projects	**3**	**3**	**3**

FY 2015 – FY 2019 CIP Summary

The spreadsheets on the following pages summarize the projects included in the FY 2015 – FY 2019 CIP. The spreadsheets on pages 156 – 166 show the anticipated funding by fiscal year for each project. Funding sources are identified on pages 156 – 166 by the following codes:

Code	Description
B	Approved bonds
C	Cash
CR	Concession revenues
D	Donations
FRED	Fredericksburg share of certain Utilities projects
IE	Interest earnings
L	Lease-purchase financing
LS	Lease-purchase financing - Schools
OJ	Other jurisdictions
P	Proffer
S	State/Federal government
T	Transfer from Transportation Fund
U	Transfer from Utilities Fund

Project Descriptions

Descriptions of each of the projects and the costs of those projects within the FY 2015 - FY 2019 CIP may be found beginning on page 167.

Spotsylvania County, Virginia
FY 2015 - FY 2019 Capital Improvement Plan
Project Summary By Fund

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2015 - FY 2019 Total
General Government Projects:						
General Government and Judicial Facilities	9,706,967	6,999,655	16,773,666	2,839,186	2,614,702	38,934,176
Solid Waste	1,164,200	4,071,000	1,010,500	1,796,500	2,148,000	10,190,200
Parks and Recreation	238,000	1,041,000	935,928	1,021,000	3,545,000	6,780,928
Fire and Rescue Services	5,261,416	4,408,337	2,074,124	4,652,546	2,684,686	19,081,109
General Government Total	**16,370,583**	**16,519,992**	**20,794,218**	**10,309,232**	**10,992,388**	**74,986,413**
Transportation Total	**5,259,734**	**6,479,800**	**14,420,000**	**20,000**	**20,000**	**26,199,534**
Schools Total	**7,739,145**	**10,360,855**	**19,940,313**	**14,898,284**	**12,854,134**	**65,792,731**
Utility Projects:						
General Utility Projects	1,234,103	3,850,000	2,500,000	0	0	7,584,103
Water Projects	6,696,666	7,275,000	12,000,000	7,040,000	12,740,000	45,751,666
Sewer Projects	5,245,000	7,452,500	5,250,000	1,395,000	0	19,342,500
Utilities Total	**13,175,769**	**18,577,500**	**19,750,000**	**8,435,000**	**12,740,000**	**72,678,269**
CIP Total, All Funds	**42,545,231**	**51,938,147**	**74,904,531**	**33,662,516**	**36,606,522**	**239,656,947**

*Items in “Other” category on page 150 are excluded from the totals on this page.

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2015 - FY 2019

GENERAL GOV'T EXPENDITURES

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
General Government and Judicial Facilities - Gov't Campus									
Judicial Center Renovation	200,000	B, C, L, IE	$634,802	$0	$8,771,204	$0	$0	**$9,406,006**	$1,300,000
Renovate Former Sheriff's Office	-	B, IE	$125,392	$1,253,918	$0	$0	$0	**$1,379,310**	$0
Upgrades to Marshall Center	-	L	$0	$0	$0	$0	$0	**$0**	$9,732,440
Upgrades to Holbert Building	-	L	$0	$0		$0	$0	**$0**	$3,484,906
Completion & Reconfiguration of Merchant Square	321,252	C, L	$0	$17,464	$3,387,160	$0	$0	**$3,404,624**	$0
Subtotal - Campus Master Plan	***200,000***		***$760,194***	***$1,271,382***	***$12,158,364***	***$0***	***$0***	**$14,189,940**	***$14,517,346***
Other General Government Facilities									
Facility Asset Management Program	on-going	C, U	$1,654,980	$1,078,273	$1,245,302	$2,039,186	$1,864,702	**$7,882,443**	$0
Animal Shelter Expansion Options & Design	-	C	$100,000	$0	$0	$0	$0	**$100,000**	$0
Subtotal - Other General Gov't Facilities	*-*		***$1,754,980***	***$1,078,273***	***$1,245,302***	***$2,039,186***	***$1,864,702***	***$7,982,443***	***$0***

GENERAL GOV'T EXPENDITURES (continued)

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
Information Technology									
Public Safety System Improvements:									
Enhance/Replacement Public Safety Radio System	14,156,883	C, P, IE, L	$5,624,793	$0	$0	$0	$0	**$5,624,793**	$0
Computer Aided Dispatch System Replacement	-	C, L	$250,000	$2,850,000	$2,100,000	$0	$0	**$5,200,000**	$0
Public Safety Intersection Safety Triggers	-	C, L	$0	$250,000	$250,000	$250,000	$250,000	**$1,000,000**	$0
Other System Improvements:									
Installation of an Enterprise-wide Fiber Network	776,206	C, L	$750,000	$750,000	$470,000	$0	$0	**$1,970,000**	$0
UPS Replacements	75,000	C	$75,000	$50,000	$50,000	$50,000	$0	**$225,000**	$0
Parks and Recreation System Upgrade	-	C	$0	$150,000	$0	$0	$0	**$150,000**	$0
Replacement Computers and Servers	-	C, L	$492,000	$500,000	$500,000	$500,000	$500,000	**$2,492,000**	$0
State Income Tax Program Replacement	-	C	$0	$100,000	$0	$0	$0	**$100,000**	$0
Subtotal - Information Technology	***15,008,089***		***$7,191,793***	***$4,650,000***	***$3,370,000***	***$800,000***	***$750,000***	***$16,761,793***	***$0***
TOTAL GENERAL GOV'T EXPENDITURES	**15,208,089**		**$9,706,967**	**$6,999,655**	**$16,773,666**	**$2,839,186**	**$2,614,702**	**$38,934,176**	**$14,517,346**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2015 - FY 2019

GENERAL GOV'T REVENUES

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
Cash		C	$3,388,744	$1,696,648	$4,988,137	$1,876,149	$2,114,702	**$14,064,380**	
Interest Earnings		IE	$131,829	$199,608	$0	$0	$0	**$331,437**	$0
Proffers		P	$56,447	$0	$0	$0	$0	**$56,447**	$0
Nov 2005 Bond Referenda		B	$629,709	$1,054,310	$0	$0	$0	**$1,684,019**	$0
Lease - Purchase		L	$5,371,790	$3,850,000	$11,378,364	$500,000	$500,000	**$21,600,154**	$14,517,346
Transfer from Utilities Fund		U	$128,448	$199,089	$407,165	$463,037	$0	**$1,197,739**	$0
TOTAL GENERAL GOV'T REVENUES			**$9,706,967**	**$6,999,655**	**$16,773,666**	**$2,839,186**	**$2,614,702**	**$38,934,176**	**$14,517,346**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2015 - FY 2019

SOLID WASTE EXPENDITURES

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
SOLID WASTE - Construction/Closing of Landfill Cells & Facilities									
East of I-95 Consolidated Solid Waste Convenience Center	-	C	$0	$0	$50,000	$737,500	$1,750,000	**$2,537,500**	$0
Active Gas Collection System - Cells 3 & 4	-	C	$0	$150,000	$0	$0	$0	**$150,000**	$0
Convenience Center Paving	on-going	C	$130,000	$30,000	$30,000	$30,000	$30,000	**$250,000**	$0
Conversion of Post Oak Site to At-Grade Compactor	-	C	$100,000	$0	$0	$0	$0	**$100,000**	$0
Marshall Park Convenience Center Improvements	-	C	$50,000	$300,000	$0	$0	$0	**$350,000**	$0
Livingston Landfill Development	-	C, L	$79,200	$2,011,000	$90,000	$229,000	$143,000	**$2,552,200**	$0
Additional Compactor Bay - Chancellor	-	C	$50,000	$300,000	$0	$0	$0	**$350,000**	$0
Chancellor Leachate Lagoon Replacement	-	C	$50,000	$0	$0	$0	$0	**$50,000**	$0
Livingston Landfill Green Waste Composting	-	C	$30,000	$250,000	$250,000	$500,000	$0	**$1,030,000**	
Subtotal - Construction/Closing Cells & Facilities	**-**		***$489,200***	***$3,041,000***	***$420,000***	***$1,496,500***	***$1,923,000***	***$7,369,700***	***$0***
SOLID WASTE - Equipment Replacement									
Refuse Disposal Equip Replacement	on-going	C, IE	$500,000	$425,000	$315,500	$50,000	$25,000	**$1,315,500**	on-going
Refuse Collection Equip Replacement	on-going	C	$175,000	$605,000	$275,000	$250,000	$200,000	**$1,505,000**	on-going
Subtotal - Solid Waste Equipment Replacement	**-**		***$675,000***	***$1,030,000***	***$590,500***	***$300,000***	***$225,000***	***$2,820,500***	***$0***
TOTAL SOLID WASTE EXPENDITURES	**0**		**$1,164,200**	**$4,071,000**	**$1,010,500**	**$1,796,500**	**$2,148,000**	**$10,190,200**	**$0**

SOLID WASTE REVENUES

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
Cash		C	$1,163,631	$2,060,000	$1,010,500	$1,796,500	$2,148,000	**$8,178,631**	on-going
Interest Earnings		IE	$569	$0	$0	$0	$0	**$569**	on-going
Lease-Purchase		L	$0	$2,011,000	$0	$0	$0	**$2,011,000**	on-going
TOTAL SOLID WASTE REVENUES			**$1,164,200**	**$4,071,000**	**$1,010,500**	**$1,796,500**	**$2,148,000**	**$10,190,200**	**$0**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2015 - FY 2019

PARKS & RECREATION EXPENDITURES

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
PARKS AND RECREATION - Construction & Maintenance of Parks and Park Facilities									
Hunting Run Park, Phase II	75,408	C	$0	$0	$760,928	$0	$0	**$760,928**	$0
Belmont Passive Park	52,987	C	$0	$0	$0	$367,000	$0	**$367,000**	$0
Livingston Community Center	-	C	$0	$0	$0	$0	$525,000	**$525,000**	$0
Marshall Center Auditorium Upgrades	567,248	C, D	$0	$0	$0	$304,000	$0	**$304,000**	$0
Marshall Park Upgrades	1,531	C	$0	$533,000	$0	$0	$0	**$533,000**	$0
Ni River Park	3,061	C, CR, P	$0	$0	$0	$350,000	$3,020,000	**$3,370,000**	$0
Patriot Park Field Lighting	487,236	C, CR, IE	$0	$460,000	$0	$0	$0	**$460,000**	$0
Patriot Park Playground	-	C	$0	$0	$175,000	$0	$0	**$175,000**	$0
Repaving at Legion Field Complex	-	C	$238,000	$0	$0	$0	$0	**$238,000**	$0
Resurfacing of 7 Tennis Courts	-	C	$0	$48,000	$0	$0	$0	**$48,000**	$0
TOTAL PARKS & REC EXPENDITURES	**1,187,471**		**$238,000**	**$1,041,000**	**$935,928**	**$1,021,000**	**$3,545,000**	**$6,780,928**	**$0**

PARKS & RECREATION REVENUES

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
Cash		C	$238,000	$833,400	$935,928	$1,000,700	$3,245,000	**$6,253,028**	$0
Interest Earnings		IE	$0	$7,600	$0	$0	$0	**$7,600**	$0
Concession Receipts		CR	$0	$200,000	$0	$0	$300,000	**$500,000**	$0
Donations		D	$0	$0	$0	$5,300	$0	**$5,300**	$0
Proffers		P	$0	$0	$0	$15,000	$0	**$15,000**	$0
TOTAL PARKS & REC REVENUES			**$238,000**	**$1,041,000**	**$935,928**	**$1,021,000**	**$3,545,000**	**$6,780,928**	**$0**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2015 - FY 2019

FIRE & RESCUE SERVICES EXPENDITURES

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
FIRE/RESCUE SERVICES - Construction Projects									
Regional Fire Training Center - Classrooms and Concrete Apron	-	OJ, C, P	$0	$250,000	$0	$1,000,000	$0	**$1,250,000**	$0
Subtotal Fire/Rescue constructon	**-**		***$0***	***$250,000***	***$0***	***$1,000,000***	***$0***	***$1,250,000***	***$0***
FIRE/RESCUE SERVICES - Equipment									
Replacement Fire Equipment	on-going	C, L	$1,212,750	$3,485,082	$1,370,482	$3,140,346	$2,137,052	**$11,345,712**	$0
Replacement EMS Equipment	on-going	C, IE	$385,876	$607,755	$638,142	$446,700	$469,034	**$2,547,507**	$0
Reserve for Fire Equipment	-	C	$2,000,000	$0	$0	$0	$0	**$2,000,000**	$0
CPR Delivery Devices	-	C	$13,100	$65,500	$65,500	$65,500	$78,600	**$288,200**	$0
Replacement Self Contained Breathing Apparatus	-	C	$1,649,690	$0	$0	$0	$0	**$1,649,690**	$0
Subtotal Fire/Rescue equipment	**-**		***$5,261,416***	***$4,158,337***	***$2,074,124***	***$3,652,546***	***$2,684,686***	***$17,831,109***	***$0***
TOTAL FIRE/RESCUE SVCS EXPENDITURES	**0**		**$5,261,416**	**$4,408,337**	**$2,074,124**	**$4,652,546**	**$2,684,686**	**$19,081,109**	**$0**

FIRE & RESCUE SERVICES REVENUES

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
Cash		C	$4,034,580	$754,567	$703,642	$3,985,879	$2,684,686	**$12,163,355**	$0
Interest Earnings		IE	$14,086	$0	$0	$0	$0	**$14,086**	$0
Proffers		P		$2,021	$0	$0	$0	**$2,021**	$0
Other Jurisdictions		OJ	$0	$166,667	$0	$666,667	$0	**$833,333**	$0
Lease - Purchase		L	$1,212,750	$3,485,082	$1,370,482	$0	$0	**$6,068,314**	$0
TOTAL FIRE/RESCUE SVCS REVENUES			**$5,261,416**	**$4,408,337**	**$2,074,124**	**$4,652,546**	**$2,684,686**	**$19,081,109**	**$0**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2015 - FY 2019

TRANSPORTATION EXPENDITURES

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
TRANSPORTATION									
Mine/Falcon/Spotsylvania Ave. Intersection Improvements	104,116	B	$695,884	$0	$0	$0	$0	**$695,884**	$0
Jones Powell - Hill Improvement	-	B, IE	$575,050	$0	$0	$0	$0	**$575,050**	$0
Unpaved Roads (identified "Fair")	1,215,127	B	$1,288,800	$1,234,800	$0	$0	$0	**$2,523,600**	$0
Hickory Ridge/Rt 1 Intersection	-	B, P	$800,000	$1,145,000	$0	$0	$0	**$1,945,000**	$0
Study & Preliminary Engineering for Widening of Morris Road		B, S	$500,000	$0	$0	$0	$0	**$500,000**	$0
Improvements to Exits 118 and 126		B	$1,400,000	$4,100,000	$14,400,000	$0	$0	**$19,900,000**	$0
General Engineering Consultant	on-going	T	$0	$0	$20,000	$20,000	$20,000	**$60,000**	$0
TOTAL TRANSPORTATION EXPENDITURES	**1,319,243**		**$5,259,734**	**$6,479,800**	**$14,420,000**	**$20,000**	**$20,000**	**$26,199,534**	**$0**

TRANSPORTATION REVENUES

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
Proffers		P	$15,000	$0	$0	$0	$0	**$15,000**	$0
Interest Earnings		IE	$16,390	$0	$0	$0	$0	**$16,390**	$0
Nov 2005 Transportation Bond Referenda		B	$4,978,344	$6,479,800	$14,400,000	$0	$0	**$25,858,144**	$0
Reimbursement/aide from State/Federal gov't		S	$250,000	$0	$0	$0	$0	**$250,000**	$0
Transfer from Transportation Fund		T	$0	$0	$20,000	$20,000	$20,000	**$60,000**	$0
TOTAL TRANSPORTATION REVENUES			**$5,259,734**	**$6,479,800**	**$14,420,000**	**$20,000**	**$20,000**	**$26,199,534**	**$0**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2015 - FY 2019

SCHOOL CAPITAL EXPENDITURES

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
SCHOOL CONSTRUCTION CAPITAL PROJECTS									
Elementary #18	-	B	$0	$0	$0	$0	$0	**$0**	$27,007,613
Elementary #19	-	B	$0	$0	$0	$0	$0	**$0**	$26,028,494
Thornburg Middle School Addition	-	B	$0	$0	$0	$0	$0	**$0**	$1,891,611
Ni River Middle School Addition	-	B	$0	$0	$0	$0	$0	**$0**	$1,891,611
Subtotal - School Non-Construction	**-**		***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$56,819,329***
SCHOOL NON-CONSTRUCTION CAPITAL PROJECTS									
Transportation Buses	on-going	B, LS	$1,337,958	$3,912,780	$4,013,753	$3,876,054	$3,926,159	**$17,066,704**	$0
Capital Maintenance	on-going	B, LS, P	$4,913,067	$5,126,395	$7,717,800	$7,282,400	$7,064,475	**$32,104,137**	$0
Technology Replacements/Upgrades	on-going	B, LS	$1,488,120	$1,321,680	$8,208,760	$3,739,830	$1,863,500	**$16,621,890**	$0
Subtotal - School Non-Construction	**-**		***$7,739,145***	***$10,360,855***	***$19,940,313***	***$14,898,284***	***$12,854,134***	***$65,792,731***	***$0***
TOTAL SCHOOL CAPITAL PROJECTS EXPENDITURES	**-**		**$7,739,145**	**$10,360,855**	**$19,940,313**	**$14,898,284**	**$12,854,134**	**$65,792,731**	**$56,819,329**

SCHOOL CAPITAL REVENUES

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
Proffers		P	$74,316	$57,599	$0	$0	$0	**$131,915**	$0
Nov 2005/2006 School Bond Referenda		B	$7,664,829	$10,303,256	$210,024	$0	$0	**$18,178,109**	$56,819,329
Lease-Purchase (Schools)		LS	$0	$0	$19,730,289	$14,898,284	$12,854,134	**$47,482,707**	$0
TOTAL SCHOOL CAPITAL PROJECTS REVENUES			**$7,739,145**	**$10,360,855**	**$19,940,313**	**$14,898,284**	**$12,854,134**	**$65,792,731**	**$56,819,329**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
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UTILITIES CAPITAL EXPENDITURES

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
General Utilities Projects									
Utility Lab/Office Expansion	500,000	B, C	$500,000	$3,500,000	$2,500,000	$0	$0	**$6,500,000**	$0
Security Improvements	781,599	C	$100,000	$200,000	$0	$0	$0	**$300,000**	$0
Telemetry/SCADA	480,585	C	$200,000	$0	$0	$0	$0	**$200,000**	$0
Manhole Rehabilitation Program	50,000	C	$50,000	$50,000	$0	$0	$0	**$100,000**	$0
Utilites Share of Financial System	-	C	$84,103	$0	$0	$0	$0	**$84,103**	$0
System Improvement Opportunities with Developers	1,843,962	C	$300,000	$100,000	$0	$0	$0	**$400,000**	$0
SUBTOTAL GENERAL UTILITIES PROJECTS	***3,656,146***		***$1,234,103***	***$3,850,000***	***$2,500,000***	***$0***	***$0***	***$7,584,103***	***$0***
Water Projects									
Motts Run Water Treatment Plant Expansion	400,000	B, FRED	$0	$1,000,000	$0	$5,740,000	$12,740,000	**$19,480,000**	$0
Motts Filter Improvements	1,000,000	FRED	$300,000	$0	$0	$0	$0	**$300,000**	$0
Rt. 1/ Rt. 606 Waterline Improvements	-	C	$120,000	$0	$0	$0	$0	**$120,000**	$0
Ni River Water Treatment Plant Improvements	7,898,535	C,B	$4,631,666	$2,700,000	$4,000,000	$0	$0	**$11,331,666**	$0
Thornburg Water Transmission Facilities Improvements	2,910,491	B	$0	$1,000,000	$2,600,000	$600,000	$0	**$4,200,000**	$0
New Post Water Transmission Facilities	1,586,000	B	$0	$1,000,000	$0	$0	$0	**$1,000,000**	$0
Tank Maintenance	on-going	C	$370,000	$375,000	$0	$0	$0	**$745,000**	$0
Falcon Drive Extension	-	C	$0	$200,000	$0	$0	$0	**$200,000**	$0
12" Waterline - Violet Drive	350,000	C	$300,000	$0	$0	$0	$0	**$300,000**	$0
16" Waterline - Andora Dr. to Sawhill	-	B	$75,000	$500,000	$2,500,000	$0	$0	**$3,075,000**	$0
Water Meter Replacement Program	340,000	C	$300,000	$0	$0	$0	$0	**$300,000**	$0
Brock Road 12" Waterline	650,000	C	$0	$200,000	$0	$0	$0	**$200,000**	$0
Rappahannock Raw Water PS Improvements	-	B	$0	$0	$1,250,000	$0	$0	**$1,250,000**	$0
Salem Church to Leavells 16" Waterline	-	B	$0	$0	$500,000	$0	$0	**$500,000**	$0
Morris Road Relocation	440,000	C	$400,000	$0	$0	$0	$0	**$400,000**	$0
Rt 606 East of I-95 Improvements		B	$0	$0	$500,000	$0	$0	**$500,000**	$0
Harrison Road/Rt 1 Waterline Improvements	-	C	$0	$300,000	$0	$0	$0	**$300,000**	$0
Spotswood 2" Line Upgrade	-	C	$0	$0	$250,000	$0	$0	**$250,000**	$0
12" Line Replacements	-	B	$0	$0	$0	$700,000	$0	**$700,000**	$0
Waverly Village 2" Line Upgrade	-	C	$0	$0	$150,000	$0	$0	**$150,000**	$0

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2015 - FY 2019

UTILITIES EXPENDITURES (continued)

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
Water Projects (con't)									
Calhoun/Kilarney Waterline Connection	-	C	$200,000	$0	$0	$0	$0	**$200,000**	$0
Old Greenwich 2" Line Upgrade	-	C	$0	$0	$250,000	$0	$0	**$250,000**	$0
SUBTOTAL WATER PROJECTS	***15,575,026***		***6,696,666***	***7,275,000***	***12,000,000***	***7,040,000***	***12,740,000***	***$45,751,666***	***$0***
Sewer Projects									
Phase II - I-95 to Woodland Drive	203,603	B, C	$0	$0	$400,000	$400,000	$0	**$800,000**	$0
Collection System Extensions	520,506	C	$200,000	$0	$0	$0	$0	**$200,000**	$0
Hazel Run Phase II - Pump Station Abandonment	2,161,424	C	$0	$0	$340,000	$0	$0	**$340,000**	$0
Calhoun Drive Sewer Improvements	405,438	C	$300,000	$0	$0	$0	$0	**$300,000**	$0
Elimination of Pump Stations 3 & 6	-	B, C	$0	$70,000	$350,000	$0	$0	**$420,000**	$0
Old Greenwich Sewer Replacement	885,957	C	$500,000	$250,000	$0	$0	$0	**$750,000**	$0
Fawn Lake Pump Stations 27 & 58	-	C	$0	$500,000	$0	$0	$0	**$500,000**	$0
Sheraton Hills Rehab	-	C	$500,000	$500,000	$0	$0	$0	**$1,000,000**	$0
Maple Grove Rehab		B	$0	$0	$500,000	$0	$0	**$500,000**	$0
Wastewater Collection Extensions to Existing Developments	2,007,448	C	$100,000	$0	$0	$0	$0	**$100,000**	$0
Waverly Village Rehab	-	C	$0	$615,000	$0	$0	$0	**$615,000**	$0
Thornburg Wastewater Transmission Improvements	1,099,586	B, C	$500,000	$1,900,000	$1,900,000	$0	$0	**$4,300,000**	$0
FMC Infrastructure Improvements	3,013,994	C, FRED	$1,650,000	$1,837,500	$0	$0	$0	**$3,487,500**	$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	$0	$750,000	$950,000	$800,000	$0	**$2,500,000**	$0
Lafayette Crossing PS Abandonment	-	B, C	$0	$0	$300,000	$100,000	$0	**$400,000**	$0
Sewerline Extension - Benchmark thru Thornton Rolling Road	350,000	C	$200,000	$0	$0	$0	$0	**$200,000**	$0
Sewerline Extension - Lick Run		C	$500,000	$0	$0	$0	$0	**$500,000**	$0
Replacement Equipment - Field Services	on-going	B, C	$345,000	$565,000	$110,000	$95,000	$0	**$1,115,000**	$0
Replacement Equipment - Composting	on-going	C	$450,000	$465,000	$150,000	$0	$0	**$1,065,000**	$0
SUBTOTAL SEWER PROJECTS	***11,147,956***		***$5,245,000***	***$7,452,500***	***$5,250,000***	***$1,395,000***	***$0***	***$19,342,500***	***$0***
TOTAL UTILITIES EXPENDITURES	**30,379,128**		**13,175,769**	**18,577,500**	**19,750,000**	**8,435,000**	**12,740,000**	**$72,678,269**	**0**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
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UTILITIES REVENUES

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
Cash		C	$10,084,103	$5,000,000	$2,000,000	$0	$0	**$17,084,103**	
Fredericksburg Share of Certain Projects		FRED	$3,091,666	$1,537,500	$0	$0	$2,000,000	**$6,629,166**	$0
Revenue Bonds		B	$0	$12,040,000	$17,750,000	$8,435,000	$10,740,000	**$48,965,000**	
TOTAL UTILITIES REVENUES			**$13,175,769**	**$18,577,500**	**$19,750,000**	**$8,435,000**	**$12,740,000**	**$72,678,269**	**$0**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
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CIP EXPENDITURES SUMMARY

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
TOTAL FY 2015 - FY 2019 CIP			**$42,545,231**	**$51,938,147**	**$74,904,531**	**$33,662,516**	**$36,606,522**	**$239,656,947**	**$71,336,675**

CIP REVENUE SUMMARY

	Total Budget through FY 2014	Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total FY 15- FY 19	Costs beyond FY 2019
Cash		C	$18,909,058	$10,344,615	$9,638,207	$8,659,228	$10,192,388	**$57,743,497**	$0
Interest Earnings		IE	$162,874	$207,208	$0	$0	$0	**$370,082**	$0
Fredericksburg Share of Certain Projects		FRED	$3,091,666	$1,537,500	$0	$0	$2,000,000	**$6,629,166**	$0
Concession Receipts		CR	$0	$200,000	$0	$0	$300,000	**$500,000**	$0
Donations		D	$0	$0	$0	$5,300	$0	**$5,300**	$0
Proffers		P	$145,763	$59,620	$0	$15,000	$0	**$220,383**	$0
Nov 2005 Bond Referenda - Gen. Gov't		B	$629,709	$1,054,310	$0	$0	$0	**$1,684,019**	$0
Nov 2005/2006 Bond Referenda - Schools		B	$7,664,829	$10,303,256	$210,024	$0	$0	**$18,178,109**	$56,819,329
Nov 2005 Bond Referenda - Transportation		B	$4,978,344	$6,479,800	$14,400,000	$0	$0	**$25,858,144**	$0
Revenue Bonds - Utilities		B	$0	$12,040,000	$17,750,000	$8,435,000	$10,740,000	**$48,965,000**	$0
Lease - Purchase		L	$6,584,540	$9,346,082	$12,748,846	$500,000	$500,000	**$29,679,468**	$14,517,346
Lease-Purchase (Schools)		LS	$0	$0	$19,730,289	$14,898,284	$12,854,134	**$47,482,707**	$0
Other Jurisdictions		OJ	$0	$166,667	$0	$666,667	$0	**$833,333**	$0
Transfer from Transportation Fund		T	$0	$0	$20,000	$20,000	$20,000	**$60,000**	$0
Transfer from Utilities Fund		U	$128,448	$199,089	$407,165	$463,037	$0	**$1,197,739**	$0
Reimbursement/aide from State/Federal gov't		S	$250,000	$0	$0	$0	$0	**$250,000**	$0
TOTAL FY 2015 - FY 2019 CIP			**$42,545,231**	**$51,938,147**	**$74,904,531**	**$33,662,516**	**$36,606,522**	**$239,656,947**	**$71,336,675**

CIP Project Information

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

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COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

General Government Projects

COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

DEPARTMENT: **Capital Projects Management**

PROJECT NAME: **Judicial Center Renovation**

PROJECT CONTACT/PHONE #: To Be Determined

PROJECT LOCATION:

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

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

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

TOTAL CAPITAL PROJECT COST: $9,606,006

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $200,000

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bonds	$629,709	$0	$0	$0	$0	$629,709
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$6,771,204	$0	$0	$6,771,204
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$2,000,000	$0	$0	$2,000,000
Service Charge	$0	$0	$0	$0	$0	$0
Other (interest earnings)	$5,093	$0	$0	$0	$0	$5,093
Total Projected/Requested Funding	**$634,802**	**$0**	**$8,771,204**	**$0**	**$0**	**$9,406,006**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$634,802	$0	$0	$0	$0	$634,802
Construction	$0	$0	$8,771,204	$0	$0	$8,771,204
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$634,802**	**$0**	**$8,771,204**	**$0**	**$0**	**$9,406,006**
Estimated Add'l Operational Costs						
- Debt service	$58,248	$56,910	$766,548	$746,589	$726,630	$2,354,925
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$58,248**	**$56,910**	**$766,548**	**$746,589**	**$726,630**	**$2,354,925**

DEPARTMENT: **Capital Projects Management**

PROJECT NAME: **Renovate Sheriff's Office former location**

PROJECT CONTACT/PHONE #: To Be Determined

PROJECT LOCATION:

Renovate Sheriff's Office former location at Spotsylvania Courthouse.
(Photo credit: Google Earth)

PROJECT DESCRIPTION: After move of Sheriff's Office to new Public Safety Building, renovate Sheriff's Office former office space. A space needs study is currently in progress to determine the recommended use of this space.

PROJECT OBJECTIVE: As a result of this renovation and a move to the renovated space, certain currently crowded departments will be relieved of overcrowding. Additionally, over the next 20 years, the County's population and County staffing is expected to continue to grow. A space needs study was recently completed to determine the recommended use of this space. The space needs study is focused on space needs in the courthouse area through the year 2032. A refined scope of work and an updated cost estimate will be developed once the occupant and space uses have been identified.

TOTAL CAPITAL PROJECT COST: $1,379,310

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$1,054,310	$0	$0	$0	$1,054,310
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$125,392	$199,608	$0	$0	$0	$325,000
Total Projected/Requested Funding	**$125,392**	**$1,253,918**	**$0**	**$0**	**$0**	**$1,379,310**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$125,392	$0	$0	$0	$0	$125,392
Construction	$0	$1,253,918	$0	$0	$0	$1,253,918
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$125,392**	**$1,253,918**	**$0**	**$0**	**$0**	**$1,379,310**
Estimated Add'l Operational Costs						
- Debt service	$0	$110,703	$107,803	$104,904	$102,004	$425,414
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$110,703**	**$107,803**	**$104,904**	**$102,004**	**$425,414**

DEPARTMENT: **Capital Projects Management**

PROJECT NAME: **Completion and Reconfiguration of Merchant Square**

PROJECT CONTACT/PHONE #: To Be Determined

PROJECT LOCATION:

Merchant Square Building at 9019 Old Battlefield Boulevard, Spotsylvania, VA 22553

PROJECT DESCRIPTION: Build-out of unfinished (~7,400 sq ft) first floor spaces and reconfiguration of second floor.

PROJECT OBJECTIVE: In conjunction with the findings of the recently completed Space Needs Study, provide adequate space for the Department of Social Services and consolidate other functions and offices into this building to satisfy projected future space needs.

TOTAL CAPITAL PROJECT COST: $3,725,876

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $321,252

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$3,387,160	$0	$0	$3,387,160
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$17,464	$0	$0	$0	$17,464
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$17,464**	**$3,387,160**	**$0**	**$0**	**$3,404,624**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$17,464	$0	$0	$0	$17,464
Construction	$0	$0	$3,387,160	$0	$0	$3,387,160
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$17,464**	**$3,387,160**	**$0**	**$0**	**$3,404,624**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$355,652	$346,337	$337,022	$1,039,011
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$355,652**	**$346,337**	**$337,022**	**$1,039,011**

DEPARTMENT: General Services

PROJECT NAME: Facilities Asset Management

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

PROJECT LOCATION:

Major repairs and upgrades at various County facilities.

PROJECT DESCRIPTION:

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

PROJECT OBJECTIVE:

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

TOTAL CAPITAL PROJECT COST:

$7,882,443

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
		on-going

PRIOR YEAR BUDGETS:

COSTS PROJECTED BEYOND CIP PERIOD:

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$1,526,532	$879,184	$838,137	$1,576,149	$1,864,702	$6,684,704
Service Charge	$0	$0	$0	$0	$0	$0
Other (Transfer from Utilities)	$128,448	$199,089	$407,165	$463,037	$0	$1,197,739
Total Projected/Requested Funding	**$1,654,980**	**$1,078,273**	**$1,245,302**	**$2,039,186**	**$1,864,702**	**$7,882,443**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$1,654,980	$1,078,273	$1,245,302	$2,039,186	$1,864,702	$7,882,443
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$1,654,980**	**$1,078,273**	**$1,245,302**	**$2,039,186**	**$1,864,702**	**$7,882,443**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Capital Projects Management**

PROJECT NAME: **Animal Shelter Expansion Options and Design**

PROJECT CONTACT/PHONE #: To Be Determined

PROJECT LOCATION:

Animal Shelter at 450 TV Drive, Fredericksburg, VA 22408

PROJECT DESCRIPTION: Perform a study to develop options and design of an expansion to the animal shelter.

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

TOTAL CAPITAL PROJECT COST: $100,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$100,000	$0	$0	$0	$0	$100,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$100,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$100,000	$0	$0	$0	$0	$100,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$100,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Information Services**

PROJECT NAME: **Public Safety Radio System Enhancements or Replacement**

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

PROJECT LOCATION:

Various locations throughout the County

PROJECT DESCRIPTION: Various public safety radio system enhancements or replacements to include additional towers.

PROJECT OBJECTIVE: The public safety 800MHz radio system backbone was installed in 1997 to improve radio communications throughout the county for public safety, general county, and schools communication needs. The system has performed successfully over the past 16 years. However, the technology and much of the equipment is at end-of-life, and will no longer be supported and/or maintained by January 2014. Additionally, newer technology is required to meet federal and state interoperability communication mandates, and major system upgrades need to begin to occur now to ensure that the County is able to be in compliance with these mandates coming up in 2014 and 2015.

TOTAL CAPITAL PROJECT COST:

$19,781,676

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	FY 2013 - FY 2015

PRIOR YEAR BUDGETS:

$14,156,883

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$56,447	$0	$0	$0	$0	$56,447
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$5,371,790	$0	$0	$0	$0	$5,371,790
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$195,212	$0	$0	$0	$0	$195,212
Service Charge	$0	$0	$0	$0	$0	$0
Other (interest earnings)	$1,344	$0	$0	$0	$0	$1,344
Total Projected/Requested Funding	**$5,624,793**	**$0**	**$0**	**$0**	**$0**	**$5,624,793**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$5,624,793	$0	$0	$0	$0	$5,624,793
Total Projected Capital Expenditures	**$5,624,793**	**$0**	**$0**	**$0**	**$0**	**$5,624,793**
Estimated Add'l Operational Costs						
- Debt service	$496,891	$485,476	$474,060	$462,645	$451,230	$2,370,302
- Utilities, insurance, maintenance	$100,000	$103,000	$106,090	$109,273	$112,551	$530,914
- Personnel (no new in FY 2015)	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$596,891**	**$588,476**	**$580,150**	**$571,918**	**$563,781**	**$2,901,216**

DEPARTMENT: **Information Services**

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

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

PROJECT LOCATION:

N/A

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

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

TOTAL CAPITAL PROJECT COST:

$5,200,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$2,850,000	$0	$0	$0	$2,850,000
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$250,000	$0	$2,100,000	$0	$0	$2,350,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$250,000**	**$2,850,000**	**$2,100,000**	**$0**	**$0**	**$5,200,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$250,000	$2,850,000	$2,100,000	$0	$0	$5,200,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$250,000**	**$2,850,000**	**$2,100,000**	**$0**	**$0**	**$5,200,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$563,893	$541,500	$519,107	$496,714	$2,121,214
- Utilities, insurance, maintenance	$0	$0	$100,000	$100,000	$100,000	$300,000
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$563,893**	**$641,500**	**$619,107**	**$596,714**	**$2,421,214**

DEPARTMENT: **Information Services**

PROJECT NAME: **Public Safety Intersection Safety Project (Opticom)**

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

PROJECT LOCATION:

Various intersections throughout the County.

PROJECT DESCRIPTION:

VDOT has indicated that Spotsylvania County is one of the counties on the list next for implementation of traffic management at intersections for first responders. This project involves instalaltion of GPS equipment at various intersections in the county, as well as GPS equipment on each first responder vehicle, that signals traffic lights that an emergency vehicle is approaching an intersection and turns the signal green for traffic management.

PROJECT OBJECTIVE:

Phase I of this inplementation is to meet with VDOT to establish project criteria, and then hire a consultant to determine best methods for implementation in Spotsylvania County. Phase II of the project will be implementation of primary intersections, and Phase III will be implementation of secondary intersections.

TOTAL CAPITAL PROJECT COST:

$1,000,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2016		FY 2016 - FY 2019

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$250,000	$250,000	$0	$0	$500,000
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$250,000	$250,000	$500,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$1,000,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$250,000	$250,000	$250,000	$250,000	$1,000,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$1,000,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$49,464	$96,964	$93,036	$89,107	$328,571
- Utilities, insurance, maintenance	$0	$15,000	$15,000	$15,000	$15,000	$60,000
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$64,464**	**$111,964**	**$108,036**	**$104,107**	**$388,571**

DEPARTMENT: **Information Services**

PROJECT NAME: **Enterprise-Wide Fiber Network**

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

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Installation of an enterprise-wide fiber network.

PROJECT OBJECTIVE: Run fiber connectivity strategically throughout County, collaborating with the Schools' fiber network which is expected to reduce monthly recurring costs for network connectivity, reduce network infrastructure duplication by collaboration with schools network infrastructure, and create redundancy for connectivity.

TOTAL CAPITAL PROJECT COST:

$2,746,206

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	FY 2012 - FY 2017

PRIOR YEAR BUDGETS:

$776,206

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$750,000	$470,000	$0	$0	$1,220,000
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$750,000	$0	$0	$0	$0	$750,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$750,000**	**$750,000**	**$470,000**	**$0**	**$0**	**$1,970,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$750,000	$750,000	$470,000	$0	$0	$1,970,000
Total Projected Capital Expenditures	**$750,000**	**$750,000**	**$470,000**	**$0**	**$0**	**$1,970,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$148,393	$235,493	$225,907	$216,321	$826,114
- Utilities, insurance, maintenance	$0	$35,000	$35,000	$35,000	$35,000	$140,000
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$183,393**	**$270,493**	**$260,907**	**$251,321**	**$966,114**

DEPARTMENT: **Information Services**

PROJECT NAME: **UPS Upgrades**

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

PROJECT LOCATION:

Multiple sites - Marshall Center and radio tower sites

PROJECT DESCRIPTION:

A replacement cycle for the County's Uninterruptible Power Supplies (UPS) in the primary network operations center, the E911 network operations center, the old Sheriff's Office, Fire/Rescue stations, the Judicial Center, and the Marshall Center.

PROJECT OBJECTIVE:

The existing UPS' throughout each of these locations support a wide variety of core County functions, such as public safety communications, E911 dispatch, financial applications, and core network infrastructure systems, such as email, internet, telephones, etc. The purpose of this request is to budget replacement funding each fiscal year to initiate a 5-6 year replacement cycle on a rotating basis.

TOTAL CAPITAL PROJECT COST:

$300,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	FY 2014 - FY 2018

PRIOR YEAR BUDGETS:

$75,000

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$75,000	$50,000	$50,000	$50,000	$0	$225,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$75,000**	**$50,000**	**$50,000**	**$50,000**	**$0**	**$225,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$75,000	$50,000	$50,000	$50,000	$0	$225,000
Total Projected Capital Expenditures	**$75,000**	**$50,000**	**$50,000**	**$50,000**	**$0**	**$225,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$5,000	$5,000	$5,000	$5,000	$5,000	$25,000
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$25,000**

DEPARTMENT: **Information Services**

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

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

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION:

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

PROJECT OBJECTIVE:

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

TOTAL CAPITAL PROJECT COST:

$150,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$150,000	$0	$0	$0	$150,000
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$150,000**	**$0**	**$0**	**$0**	**$150,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$150,000	$0	$0	$0	$150,000
Total Projected Capital Expenditures	**$0**	**$150,000**	**$0**	**$0**	**$0**	**$150,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$15,000	$15,000	$15,000	$45,000
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$15,000**	**$15,000**	**$15,000**	**$45,000**

DEPARTMENT: **Information Services**

PROJECT NAME: **Replacement Computers & Servers**

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

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Replacement cycle for County computers and servers

PROJECT OBJECTIVE: This project shifts funding for the replacement cycle for computers and servers from the General Fund to the Capital Projects Fund.

TOTAL CAPITAL PROJECT COST:

$2,492,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$500,000	$500,000	$500,000	$1,500,000
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$492,000	$500,000	$0	$0	$0	$992,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$492,000**	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$2,492,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$492,000	$500,000	$500,000	$500,000	$500,000	$2,492,000
Total Projected Capital Expenditures	**$492,000**	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$2,492,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$98,929	$193,929	$285,000	$577,858
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$98,929**	**$193,929**	**$285,000**	**$577,858**

DEPARTMENT: **Information Services**

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

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

PROJECT LOCATION:

N/A

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

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

TOTAL CAPITAL PROJECT COST:

$100,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$100,000	$0	$0	$0	$100,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$100,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$100,000	$0	$0	$0	$100,000
Total Projected Capital Expenditures	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$100,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$7,500	$7,500	$7,500	$22,500
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$7,500**	**$7,500**	**$7,500**	**$22,500**

DEPARTMENT: **Utilities/Public Works**

PROJECT NAME: **East of I-95 Consolidated Solid Waste Convenience Center**

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

PROJECT LOCATION:

To be determined.

PROJECT DESCRIPTION:

Mine Road Solid Waste Convenience Center has outlived its useful life, and is too small to provide full services. The Lee Hill SWC is located on old landfill trenches, with excessive and ongoing settlement. The location of the Lee Hill Park to the north prevents northern expansion, and the wetlands to the south prevent expansion to the south. Proposed consolidated site to include full services and shall be evaluated as a future transfer station and center for Public Works Operations.

PROJECT OBJECTIVE:

TOTAL CAPITAL PROJECT COST:

$2,537,500

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2017 & FY 2018	FY 2018	FY 2019

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$50,000	$737,500	$1,750,000	$2,537,500
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$50,000**	**$737,500**	**$1,750,000**	**$2,537,500**
Projected Capital Expenditures:						
Land	$0	$0	$0	$619,500	$0	$619,500
Professional Services	$0	$0	$50,000	$118,000	$0	$168,000
Construction	$0	$0	$0	$0	$1,500,000	$1,500,000
Vehicles & Equipment	$0	$0	$0	$0	$250,000	$250,000
Total Projected Capital Expenditures	**$0**	**$0**	**$50,000**	**$737,500**	**$1,750,000**	**$2,537,500**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Utilties/Public Works**

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

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

PROJECT LOCATION:

Livingston Landfill on Massey Road

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

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

TOTAL CAPITAL PROJECT COST:

$150,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$150,000	$0	$0	$0	$150,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$150,000**	**$0**	**$0**	**$0**	**$150,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$150,000	$0	$0	$0	$150,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$150,000**	**$0**	**$0**	**$0**	**$150,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Utilities/Public Works**

PROJECT NAME: **Convenience Center Paving**

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

PROJECT LOCATION:

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

PROJECT DESCRIPTION:

FY 2015: Finish paving repairs at Livingston ($50K), pave and repair 1 convenience center ($30K), pave and repair Chancellor Convenience Center ($50K), pave and repair areas around the Livingston landfill scales; pave and repair Marshall Park Center; pave and repair hauling road to the Livingston landfill. FY 2016 - FY 2019: $30,000 each year for paving repairs at the various other sites.

PROJECT OBJECTIVE:

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

TOTAL CAPITAL PROJECT COST:

$250,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$130,000	$30,000	$30,000	$30,000	$30,000	$250,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$130,000**	**$30,000**	**$30,000**	**$30,000**	**$30,000**	**$250,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$130,000	$30,000	$30,000	$30,000	$30,000	$250,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$130,000**	**$30,000**	**$30,000**	**$30,000**	**$30,000**	**$250,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Utilities/Public Works**

PROJECT NAME: **Conversion of Post Oak Site to At-Grade Compactor**

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

PROJECT LOCATION:

Post Oak convenience site

PROJECT DESCRIPTION: Conversion of existing compact to at-grade compactor a the Post Oak convenience site.

PROJECT OBJECTIVE: Currently, containers are pulled from the Post Oak convenience site 5 - 6 times per week. Conversion to at-grade compactors is expected to reduce the number of pulls to 1-2 times per week. This reduction in the number of pulls is expected to save 2,500 miles per year on trucks, $1,750 in fuel and 3 man hours per week for use on other projects.

TOTAL CAPITAL PROJECT COST:

$100,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$100,000	$0	$0	$0	$0	$100,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$100,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$100,000	$0	$0	$0	$0	$100,000
Total Projected Capital Expenditures	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$100,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	-$1,750	-$1,750	-$1,750	-$1,750	-$1,750	-$8,750
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**-$1,750**	**-$1,750**	**-$1,750**	**-$1,750**	**-$1,750**	**-$8,750**

DEPARTMENT: **Public Works**

PROJECT NAME: **Marshall Park Convenience Center Improvements**

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

PROJECT LOCATION:

Existing Marshall Park Convenience Center located on Massapponax Church Road.

PROJECT DESCRIPTION: Expansion of the existing Marshall Park Convenience Center from a six yard front load site to a below grade compactor site.

PROJECT OBJECTIVE: Development in the Courthouse Area of Spotsylvania County has created the need to begin planning expansions to the Marshall Park Convience Center. In order to accommodate future growth in the area it is being recommended to convert the site to a below grade compactor site to ensure long term efficent refuse collection at the site.

TOTAL CAPITAL PROJECT COST: $350,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$50,000	$300,000	$0	$0	$0	$350,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$50,000**	**$300,000**	**$0**	**$0**	**$0**	**$350,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$50,000	$0	$0	$0	$0	$50,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$300,000	$0	$0	$0	$300,000
Total Projected Capital Expenditures	**$50,000**	**$300,000**	**$0**	**$0**	**$0**	**$350,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Public Works**

PROJECT NAME: **Livingston Landfill Development**

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

PROJECT LOCATION:

Livingston Landfill located at 6241 Massey Road, Spotsylvania, VA

PROJECT DESCRIPTION: Long-term landfill development plan.

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

TOTAL CAPITAL PROJECT COST: $2,552,200

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$2,011,000	$0	$0	$0	$2,011,000
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$79,200	$0	$90,000	$229,000	$143,000	$541,200
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$79,200**	**$2,011,000**	**$90,000**	**$229,000**	**$143,000**	**$2,552,200**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$79,200	$0	$90,000	$229,000	$75,000	$473,200
Construction	$0	$2,011,000	$0	$0	$68,000	$2,079,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$79,200**	**$2,011,000**	**$90,000**	**$229,000**	**$143,000**	**$2,552,200**
Estimated Add'l Operational Costs						
- Debt service	$0	$211,155	$205,625	$200,095	$194,564	$811,439
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$211,155**	**$205,625**	**$200,095**	**$194,564**	**$811,439**

DEPARTMENT: **Public Works**

PROJECT NAME: **Additional Compactor Bay - Chancellor**

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

PROJECT LOCATION:

Chancellor Site located at 5917 Harrison Road, Fredericksburg, VA

PROJECT DESCRIPTION: Design and installation of additional compactor bay.

PROJECT OBJECTIVE: New Compactor Bay: There appears to be sufficient room to install an additional compactor bay at the site. This compactor bay would decrease wait times and increase the number of vehicles the site can handle at any given time. In FY15 $50,000 will be requested to design a new bay area and produce construction cost estimates. Construction funds would be requested in FY16.

TOTAL CAPITAL PROJECT COST: $350,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$50,000	$300,000	$0	$0	$0	$350,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$50,000**	**$300,000**	**$0**	**$0**	**$0**	**$350,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$50,000	$0	$0	$0	$0	$50,000
Construction	$0	$300,000	$0	$0	$0	$300,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$50,000**	**$300,000**	**$0**	**$0**	**$0**	**$350,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Public Works**

PROJECT NAME: **Chancellor Leachate Lagoon Replacement**

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

PROJECT LOCATION:

Chancellor Convenience Center located at 5917 Harrison Road, Fredericksburg, VA

PROJECT DESCRIPTION: Replace existing leachate lagoons with underground storage tanks to reduce amount of liquids that require treatment.

PROJECT OBJECTIVE: Replace the existing 2 leachate lagoons at the Chancellor Landfill with underground storage tanks. Currently the lagoons are exposed which creates several issues. Open lagoons pose as potential safety concerns, increase amount of liquids transported off site because of storm water intrusion, and are not aesthetically pleasing.

TOTAL CAPITAL PROJECT COST: $50,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$50,000	$0	$0	$0	$0	$50,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$50,000**	**$0**	**$0**	**$0**	**$0**	**$50,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$50,000	$0	$0	$0	$0	$50,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$50,000**	**$0**	**$0**	**$0**	**$0**	**$50,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Public Works**

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

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

PROJECT LOCATION:

Site to be located at the Livingston Landfill

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

PROJECT OBJECTIVE: Currently the County collects around 18,000 cubic yards of leaves/grass which are hauled by the County to a local business that composts that material and then sales it. At times the County is unable to take this material to the facility due to size or operation constraints. In addition, there is no guarantee that the vendor will accept the material and at what cost. In order to better control the handling of the County green waste it is recommended the County develop a green waste composting program. The program will produce about 18,000 c.y. of organic compost material that could be sold for $15 to $20 per yard. This would result in a projected revenue stream of $250,000 to $350,000 per year.

TOTAL CAPITAL PROJECT COST:

$1,030,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$30,000	$250,000	$250,000	$500,000	$0	$1,030,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$30,000**	**$250,000**	**$250,000**	**$500,000**	**$0**	**$1,030,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$30,000	$0	$0	$0	$0	$30,000
Construction	$0	$250,000	$250,000	$500,000	$0	$1,000,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$30,000**	**$250,000**	**$250,000**	**$500,000**	**$0**	**$1,030,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$68,780	$70,719	$72,755	$74,893	$287,147
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$68,780**	**$70,719**	**$72,755**	**$74,893**	**$287,147**

DEPARTMENT: **Utilities/Public Works**

PROJECT NAME: **Refuse Disposal Equipment**

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

PROJECT LOCATION:

Various convenience sites throughout the County.

PROJECT DESCRIPTION: Equipment replacement and rebuilds

PROJECT OBJECTIVE: Maintain an appropriate sized heavy equipment fleet to ensure effective landfill disposal based on the tonnage begin accepted at the facility. This includes replacement of a bulldozer/loader and a one-ton crane in FY 2015; rebuild of a bulldozer/loader, and purchase of a compactor in FY 2016; rebuild of two bulldozers/loaders and replacement of a dump truck in FY 2017; rebuild of two bulldozers/loaders in FY 2018; and rebuild of a bulldozer/loader in FY 2019.

TOTAL CAPITAL PROJECT COST:

$1,315,500

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$499,431	$425,000	$315,500	$50,000	$25,000	$1,314,931
Service Charge	$0	$0	$0	$0	$0	$0
Other (interest earnings)	$569	$0	$0	$0	$0	$569
Total Projected/Requested Funding	**$500,000**	**$425,000**	**$315,500**	**$50,000**	**$25,000**	**$1,315,500**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$500,000	$425,000	$315,500	$50,000	$25,000	$1,315,500
Total Projected Capital Expenditures	**$500,000**	**$425,000**	**$315,500**	**$50,000**	**$25,000**	**$1,315,500**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Utilities/Public Works**

PROJECT NAME: **Refuse Collection Equipment**

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

PROJECT LOCATION:

Various convenience sites throughout the County.

PROJECT DESCRIPTION: Collections equipment replacement

PROJECT OBJECTIVE: Maintain a collection of fleet to serve all solid waste collection facilities in the County. This includes the replacement of a hooklift truck, and a lift gate in FY 2015; a road tractor, a rolloff truck, a compactor, and a front loader in FY 2016; a rolloff truck, a uniloader, and a compactor in FY 2017; a compactor and a roll-off truck in FY 2018; and two rolloff trucks, a front loader, and a baler in FY 2019.

TOTAL CAPITAL PROJECT COST:

$1,505,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$175,000	$605,000	$275,000	$250,000	$200,000	$1,505,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$175,000**	**$605,000**	**$275,000**	**$250,000**	**$200,000**	**$1,505,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$175,000	$605,000	$275,000	$250,000	$200,000	$1,505,000
Total Projected Capital Expenditures	**$175,000**	**$605,000**	**$275,000**	**$250,000**	**$200,000**	**$1,505,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Parks & Recreation**

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

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

PROJECT LOCATION:

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

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

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

TOTAL CAPITAL PROJECT COST: $836,336

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2007, FY 2017	N/A	FY 2017

PRIOR YEAR BUDGETS: $75,408

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$760,928	$0	$0	$760,928
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$760,928**	**$0**	**$0**	**$760,928**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$760,928	$0	$0	$760,928
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$760,928**	**$0**	**$0**	**$760,928**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$20,191	$21,160	$41,351
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$20,191**	**$21,160**	**$41,351**

DEPARTMENT: **Parks & Recreation**

PROJECT NAME: **Belmont Passive Park**

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

PROJECT LOCATION:

Belmont Road

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

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

TOTAL CAPITAL PROJECT COST: $419,987

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2008	County owns land	FY 2018

PRIOR YEAR BUDGETS: $52,987

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$367,000	$0	$367,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$0**	**$367,000**	**$0**	**$367,000**
Projected Capital Expenditures:						
Professional Services	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$367,000	$0	$367,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$0**	**$367,000**	**$0**	**$367,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$9,990	$10,490	$20,480
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$9,990**	**$10,490**	**$20,480**

DEPARTMENT: **Parks & Recreation**

PROJECT NAME: **Livingston Community Center**

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

PROJECT LOCATION:

On the Livingston landfill property.

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

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

TOTAL CAPITAL PROJECT COST: $525,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$525,000	$525,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$0**	**$0**	**$525,000**	**$525,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$525,000	$525,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$0**	**$0**	**$525,000**	**$525,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$24,469	$24,469
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$24,469**	**$24,469**

DEPARTMENT: **Parks and Recreation**

PROJECT NAME: **Marshall Center Auditorium Upgrades**

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

PROJECT LOCATION:

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

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

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

TOTAL CAPITAL PROJECT COST: $871,248

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $567,248

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$298,700	$0	$298,700
Service Charge	$0	$0	$0	$0	$0	$0
Other (Donations)	$0	$0	$0	$5,300	$0	$5,300
Total Projected/Requested Funding	**$0**	**$0**	**$0**	**$304,000**	**$0**	**$304,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$61,000	$0	$61,000
Construction	$0	$0	$0	$243,000	$0	$243,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$0**	**$304,000**	**$0**	**$304,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$50,966	$53,360	$104,326
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$50,966**	**$53,360**	**$104,326**

DEPARTMENT: **Parks and Recreation**

PROJECT NAME: **Marshall Park Upgrades**

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

PROJECT LOCATION:

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

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

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

TOTAL CAPITAL PROJECT COST: $534,531

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2013/FY 2016	County owns land	FY 2016

PRIOR YEAR BUDGETS: $1,531

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$533,000	$0	$0	$0	$533,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$533,000**	**$0**	**$0**	**$0**	**$533,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$90,000	$0	$0	$0	$90,000
Construction	$0	$443,000	$0	$0	$0	$443,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$533,000**	**$0**	**$0**	**$0**	**$533,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$13,846	$14,261	$14,689	$42,796
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$13,846**	**$14,261**	**$14,689**	**$42,796**

DEPARTMENT: **Parks & Recreation**

PROJECT NAME: **Ni River Park**

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

PROJECT LOCATION:

Next to Ni River Middle School

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

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

TOTAL CAPITAL PROJECT COST:

$3,373,061

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2018	County owns land	FY 2019

PRIOR YEAR BUDGETS:

$3,061

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$15,000	$0	$15,000
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$335,000	$2,720,000	$3,055,000
Service Charge	$0	$0	$0	$0	$0	$0
Other (Concession Receipts)	$0	$0	$0	$0	$300,000	$300,000
Total Projected/Requested Funding	**$0**	**$0**	**$0**	**$350,000**	**$3,020,000**	**$3,370,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$350,000	$0	$350,000
Construction	$0	$0	$0	$0	$3,020,000	$3,020,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$0**	**$350,000**	**$3,020,000**	**$3,370,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$69,200	$69,200
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$69,200**	**$69,200**

DEPARTMENT: **Parks and Recreation**

PROJECT NAME: **Patriot Park Field Lighting**

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

PROJECT LOCATION:

Patriot Park
5710 Smith Station Road
Fredericksburg, VA 22407

PROJECT DESCRIPTION: Install lights for competition fields at Patriot Park.

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

TOTAL CAPITAL PROJECT COST: $947,236

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2012	County Owns Land	FY 2016

PRIOR YEAR BUDGETS: $487,236

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$252,400	$0	$0	$0	$252,400
Service Charge	$0	$0	$0	$0	$0	$0
Other (Concession Receipts & Interest Earnings)	$0	$207,600	$0	$0	$0	$207,600
Total Projected/Requested Funding	**$0**	**$460,000**	**$0**	**$0**	**$0**	**$460,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$460,000	$0	$0	$0	$460,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$460,000**	**$0**	**$0**	**$0**	**$460,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$7,032	$7,384	$7,753	$22,169
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$7,032**	**$7,384**	**$7,753**	**$22,169**

DEPARTMENT: **Parks and Recreation**

PROJECT NAME: **Playground Installation**

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

PROJECT LOCATION:

Patriot Park
5710 Smith Station Road
Fredericksburg, VA 22407

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

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

TOTAL CAPITAL PROJECT COST: $175,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$175,000	$0	$0	$175,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$175,000**	**$0**	**$0**	**$175,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$175,000	$0	$0	$175,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$175,000**	**$0**	**$0**	**$175,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$2,940	$3,087	$6,027
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$2,940**	**$3,087**	**$6,027**

DEPARTMENT: **Parks and Recreation**

PROJECT NAME: **Legion Complex - Repaving**

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

PROJECT LOCATION:

Legion Field
8800 Courthouse Road,
Spotsylvania, VA 22553
(Photo credit: Google Earth)

PROJECT DESCRIPTION: Pavement entering the Legion Complex Site has been deteriorating for some time, as well as the edges of the paved track, within this complex. This project will allow for the proper overlay of new asphalt to correct and maintain this facility.

PROJECT OBJECTIVE: This work will correct a deteriorating condition and improved facility use and safety.

TOTAL CAPITAL PROJECT COST: $238,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$238,000	$0	$0	$0	$0	$238,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$238,000**	**$0**	**$0**	**$0**	**$0**	**$238,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$238,000	$0	$0	$0	$0	$238,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$238,000**	**$0**	**$0**	**$0**	**$0**	**$238,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Parks and Recreation**

PROJECT NAME: **Tennis Courts - Resurfacing**

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

PROJECT LOCATION:

Tennis Courts located within three (3) of the County's existing parks:
Loriella Park - four (4) courts at 10910 Leavells Road, Fredericksburg, VA 22407;
Cosner Park - two (2) courts at 1 H.C.C. Drive, Fredericksburg, VA 22408; and
Chancellor Community Center - one (1) court at 7300 Old Plank Road, Fredericksburg, VA 22407.

PROJECT DESCRIPTION: Resurfacing of seven (7) total tennis courts located within three (3) existing Parks and Recreation facilities to meet proper maintenance guidelines.

PROJECT OBJECTIVE: This project request is to maintain the proper resurfacing guidelines for these tennis courts. These courts were last resurfaced in FY2008. Proper maintenance guidelines and tennis court professionals recommend resurfacing every 6-10 years.

TOTAL CAPITAL PROJECT COST: $48,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$48,000	$0	$0	$0	$48,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$48,000**	**$0**	**$0**	**$0**	**$48,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$48,000	$0	$0	$0	$48,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$48,000**	**$0**	**$0**	**$0**	**$48,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$500	$525	$551	$579	$2,155
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$500**	**$525**	**$551**	**$579**	**$2,155**

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

PROJECT NAME: **Regional Fire Training Center**

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

PROJECT LOCATION:

PROJECT DESCRIPTION: This project is the construction of a Regional Fire Training Center to be funded through joint jurisdictional participation and grants, divided equally between the County, City of Fredericksburg and King George County. Phase I will provide a concrete apron around the burn building; Phase II will provide permanent classrooms, restrooms, showers and burn pit.

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

TOTAL CAPITAL PROJECT COST: $2,776,222

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $1,526,222

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$2,021	$0	$0	$0	$2,021
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$81,312	$0	$333,333	$0	$414,646
Service Charge	$0	$0	$0	$0	$0	$0
Other (Other Jurisdictions)	$0	$166,667	$0	$666,667	$0	$833,333
Total Projected/Requested Funding	**$0**	**$250,000**	**$0**	**$1,000,000**	**$0**	**$1,250,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$250,000	$0	$1,000,000	$0	$1,250,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$250,000**	**$0**	**$1,000,000**	**$0**	**$1,250,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

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

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

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

PROJECT LOCATION:

Replacement of apparatus at various stations throughout the County.

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

PROJECT OBJECTIVE: To provide critical fire and rescue vehicles.

TOTAL CAPITAL PROJECT COST: $13,893,219

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS:

COSTS PROJECTED BEYOND CIP PERIOD:

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$1,212,750	$3,485,082	$1,370,482	$0	$0	$6,068,314
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$371,790	$607,755	$638,142	$3,587,046	$2,606,086	$7,810,819
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$14,086	$0	$0	$0	$0	$14,086
Total Projected/Requested Funding	**$1,598,626**	**$4,092,837**	**$2,008,624**	**$3,587,046**	**$2,606,086**	**$13,893,219**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$1,598,626	$4,092,837	$2,008,624	$3,587,046	$2,606,086	$13,893,219
Total Projected Capital Expenditures	**$1,598,626**	**$4,092,837**	**$2,008,624**	**$3,587,046**	**$2,606,086**	**$13,893,219**
Estimated Add'l Operational Costs						
- Debt service	$152,604	$630,412	$799,727	$773,177	$746,627	$3,102,547
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$152,604**	**$630,412**	**$799,727**	**$773,177**	**$746,627**	**$3,102,547**

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

PROJECT NAME: **Reserve for Fire Equipment**

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

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Reserve for fire equipment.

PROJECT OBJECTIVE: Reserve for fire equipment.

TOTAL CAPITAL PROJECT COST:

$2,000,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS:

COSTS PROJECTED BEYOND CIP PERIOD:

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$2,000,000	$0	$0	$0	$0	$2,000,000
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$2,000,000**	**$0**	**$0**	**$0**	**$0**	**$2,000,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$2,000,000	$0	$0	$0	$0	$2,000,000
Total Projected Capital Expenditures	**$2,000,000**	**$0**	**$0**	**$0**	**$0**	**$2,000,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

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

PROJECT NAME: **CPR Delivery Devices**

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

PROJECT LOCATION:

N/A

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

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

TOTAL CAPITAL PROJECT COST:

$288,200

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS:

COSTS PROJECTED BEYOND CIP PERIOD:

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$13,100	$65,500	$65,500	$65,500	$78,600	$288,200
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$13,100**	**$65,500**	**$65,500**	**$65,500**	**$78,600**	**$288,200**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$13,100	$65,500	$65,500	$65,500	$78,600	$288,200
Total Projected Capital Expenditures	**$13,100**	**$65,500**	**$65,500**	**$65,500**	**$78,600**	**$288,200**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

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

PROJECT NAME: **SCBA Replacement**

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

PROJECT LOCATION:

This project pertains to all County fire stations. SCBA units are located on every fire truck in the County as well as some of the staff vehicles (volunteer/career) and EMS units. Other departments (such as Utilities) may also have some of this equipment at their facilities.

PROJECT DESCRIPTION:

In 2003, the County received a federal grant for the total replacement of all the SCBA units in the Fire/EMS system. The warranties on these airpacks are nearing expiration (7 years) and the National Fire Protection Association (who develops standards for SCBA and other related equipment) will soon be releasing new updated standards for SCBA to take effect in the 2013-2014 time frame. Therefore, FREM is requesting funds be set aside for the replacement of all SCBA units and associated elements. This will include 250 air packs with regulators, 500 facepieces, and 500 cylinders. We will also need 12 trackers and 12 chargers (one per each Chief/Command Vehicle).

PROJECT OBJECTIVE:

To replace all the old Self-Contained Breathing Apparatus (SCBA) countywide with SCBA that is NFPA compliant.

TOTAL CAPITAL PROJECT COST:

$1,649,690

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aid	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$1,649,690	$0	$0	$0	$0	$1,649,690
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$1,649,690**	**$0**	**$0**	**$0**	**$0**	**$1,649,690**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$1,649,690	$0	$0	$0	$0	$1,649,690
Total Projected Capital Expenditures	**$1,649,690**	**$0**	**$0**	**$0**	**$0**	**$1,649,690**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

Transportation Projects

COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

DEPARTMENT: **Capital Projects Management**

PROJECT NAME: **Mine/Falcon/Spotsylvania Avenue Intersection Improvements**

PROJECT CONTACT/PHONE #: Wayne Brooks, 507-7001

PROJECT LOCATION:

Intersection of Falcon Drive and Spotsylvania Ave.
(Photo credit: Google Earth)

PROJECT DESCRIPTION: Turning lanes for Falcon and Spotsylvania Ave. to eliminate “split” traffic signal phasing, reducing the "red" time/seconds for Mine Road traffic, and allowing the Falcon Drive/Spotsylvania Ave. left turns to move during the same signal phase. This will be a VDOT-managed project.

PROJECT OBJECTIVE: To reduce congestion and accidents.

TOTAL CAPITAL PROJECT COST: $800,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $104,116

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$695,884	$0	$0	$0	$0	$695,884
State Aid	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue - Transportation Fund	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$695,884**	**$0**	**$0**	**$0**	**$0**	**$695,884**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$695,884	$0	$0	$0	$0	$695,884
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$695,884**	**$0**	**$0**	**$0**	**$0**	**$695,884**
Estimated Add'l Operational Costs						
- Debt service	$64,369	$62,891	$61,412	$59,933	$58,454	$307,059
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$64,369**	**$62,891**	**$61,412**	**$59,933**	**$58,454**	**$307,059**

DEPARTMENT: **Capital Projects Management**

PROJECT NAME: **Jones Powell Hill Improvement**

PROJECT CONTACT/PHONE #: Wayne Brooks, 507-7001

PROJECT LOCATION:

Line in picture to the right reflects *approximate* location of Jones Powell Road. (Photo credit: Google Earth)

PROJECT DESCRIPTION: This project will focus on lowering the hill on the curve on Jones Powell Road. This will be a VDOT-managed project.

PROJECT OBJECTIVE:

TOTAL CAPITAL PROJECT COST: $575,050

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$558,660	$0	$0	$0	$0	$558,660
State Aid	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue - Transportation Fund	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other (interest earnings)	$16,390	$0	$0	$0	$0	$16,390
Total Projected/Requested Funding	**$575,050**	**$0**	**$0**	**$0**	**$0**	**$575,050**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$575,050	$0	$0	$0	$0	$575,050
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$575,050**	**$0**	**$0**	**$0**	**$0**	**$575,050**
Estimated Add'l Operational Costs						
- Debt service	$51,676	$50,489	$49,302	$48,115	$46,927	$246,509
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$51,676**	**$50,489**	**$49,302**	**$48,115**	**$46,927**	**$246,509**

DEPARTMENT: **Capital Projects Management**

PROJECT NAME: **Transportation - "Fair" Unpaved Roads**

PROJECT CONTACT/PHONE #: Wayne Brooks, 507-7001

PROJECT LOCATION:

Hard surface the unpaved roads ranked as "Fair" on the Unpaved Road inventory endorsed by the Board 7/8/08.

PROJECT DESCRIPTION: Paving of roads to include Woolfolk, Twilight Lane/Blaydes Corner, Sullivan Road, Mastin Lane, Parker Lane, Mallard Point Lane, Ryland Payne Road, Wigglesworth Road and White Shop Lane. These will be VDOT-managed projects.

PROJECT OBJECTIVE: Hard surface the unpaved roads ranked as "Fair" using the traffic volumes as the second screening criterion.

TOTAL CAPITAL PROJECT COST: $3,738,727

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $1,215,127

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$1,288,800	$1,234,800	$0	$0	$0	$2,523,600
State Aid	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue - Transportation Fund	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$1,288,800**	**$1,234,800**	**$0**	**$0**	**$0**	**$2,523,600**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$1,288,800	$1,234,800	$0	$0	$0	$2,523,600
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$1,288,800**	**$1,234,800**	**$0**	**$0**	**$0**	**$2,523,600**
Estimated Add'l Operational Costs						
- Debt service	$119,214	$246,129	$239,995	$233,861	$227,726	$1,066,925
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$119,214**	**$246,129**	**$239,995**	**$233,861**	**$227,726**	**$1,066,925**

DEPARTMENT: **Capital Projects Management**

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

PROJECT CONTACT/PHONE #: Wayne Brooks, 507-7001

PROJECT LOCATION:

Intersection of Hickory Ridge Road and Rt. 1

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

PROJECT OBJECTIVE: Eliminate traffic accidents caused by the lack of a left turn storage lane for northbound Rt 1 traffic turning westbound onto Hickory Ridge Road. The installation of a new traffic signal, if VDOT warrants are met, will eliminate side angle collisions with left turning traffic from westbound Hickory Ridge Road conflicting with uncontrolled southbound Rt 1 through traffic.

TOTAL CAPITAL PROJECT COST: $1,945,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$15,000	$0	$0	$0	$0	$15,000
General Obligation Bond	$785,000	$1,145,000	$0	$0	$0	$1,930,000
State Aid	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue - Transportation Fund	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$800,000**	**$1,145,000**	**$0**	**$0**	**$0**	**$1,945,000**
Projected Capital Expenditures:						
Land	$600,000	$0	$0	$0	$0	$600,000
Professional Services	$200,000	$0	$0	$0	$0	$200,000
Construction	$0	$1,145,000	$0	$0	$0	$1,145,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$800,000**	**$1,145,000**	**$0**	**$0**	**$0**	**$1,945,000**
Estimated Add'l Operational Costs						
- Debt service	$72,613	$191,169	$186,353	$181,536	$176,719	$808,390
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$72,613**	**$191,169**	**$186,353**	**$181,536**	**$176,719**	**$808,390**

DEPARTMENT: **Capital Projects Management**

PROJECT NAME: **Study & Preliminary Engineering for Widening of Morris / Mudd Tavern Road**

PROJECT CONTACT/PHONE #: Wayne Brooks, 507-7001

PROJECT LOCATION:

Morris/Mudd Tavern Road between Rt. 1 and I-95

PROJECT DESCRIPTION: This project will focus on study of and preliminary engineering for widening of Morris/Mudd Tavern Road between Rt. 1 and I-95 in the Thornburg area of Spotsylvania. The County will initiate the study phase of the project, with VDOT to administer the majority of the project.

PROJECT OBJECTIVE: Determine the road geometry (number of through lanes; median crossovers; entrance locations/right turning lanes or continuous right turn auxilary lane; potential signalized intersection) along this segment of Rt 606. Several new retail/commercial developments with individual access driveways have prompted the need for this study to ensure safe and efficient access is achieved without causing backups onto I-95.

TOTAL CAPITAL PROJECT COST:

$500,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$250,000	$0	$0	$0	$0	$250,000
State Aid	$250,000	$0	$0	$0	$0	$250,000
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue - Transportation Fund	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$500,000**	**$0**	**$0**	**$0**	**$0**	**$500,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$500,000	$0	$0	$0	$0	$500,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$500,000**	**$0**	**$0**	**$0**	**$0**	**$500,000**
Estimated Add'l Operational Costs						
- Debt service	$23,125	$22,594	$22,063	$21,531	$21,000	$110,313
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$23,125**	**$22,594**	**$22,063**	**$21,531**	**$21,000**	**$110,313**

DEPARTMENT: **Capital Projects Management**

PROJECT NAME: **Improvements to Interchanges at Exits 118 and 126**

PROJECT CONTACT/PHONE #: Wayne Brooks, 507-7001

PROJECT LOCATION:

PROJECT DESCRIPTION: Phasing and options of improvements to the I-95 interchanges at Thornburg (exit 118) and Massaponax (exit 126) are currently being studied and discussed by VDOT. The County intends to apply for matching project funds through the State's Revenue Sharing Program. These will be VDOT-managed projects.

PROJECT OBJECTIVE: Improve the movement of traffic at the Exit 118 and Exit 126 interchanges and the roads in those areas.

TOTAL CAPITAL PROJECT COST: $19,900,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$1,400,000	$4,100,000	$14,400,000	$0	$0	$19,900,000
State Aid	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue - Transportation Fund	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$1,400,000**	**$4,100,000**	**$14,400,000**	**$0**	**$0**	**$19,900,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$1,400,000	$4,100,000	$14,400,000	$0	$0	$19,900,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$1,400,000**	**$4,100,000**	**$14,400,000**	**$0**	**$0**	**$19,900,000**
Estimated Add'l Operational Costs						
- Debt service	$129,500	$557,025	$2,054,775	$2,000,925	$1,947,075	$6,689,300
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$129,500**	**$557,025**	**$2,054,775**	**$2,000,925**	**$1,947,075**	**$6,689,300**

DEPARTMENT: **Capital Projects Management**

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

PROJECT CONTACT/PHONE #: Wayne Brooks, 507-7001

PROJECT LOCATION:

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

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

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

TOTAL CAPITAL PROJECT COST: $60,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

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

PRIOR YEAR BUDGETS:

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aid	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue - Transportation Fund	$0	$0	$20,000	$20,000	$20,000	$60,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$20,000**	**$20,000**	**$20,000**	**$60,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$20,000	$20,000	$20,000	$60,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$20,000**	**$20,000**	**$20,000**	**$60,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

School Capital Projects

COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

School Capital Projects

Transportation (*FY 15 – FY 19 costs = $17,066,704*)
Purchase of replacement school buses. These vehicles include 98 77-passenger buses, 28 buses for special needs students, 5 Type A buses, and 8 Head Start buses. Also included is purchase of a replacement GPS system.

Capital Maintenance (*FY 15 – FY 19 costs = $32,104,137*)
Funding for this project addresses capital maintenance for existing School facilities and includes repair and/or replacement of items such as HVAC systems, roof systems, fire alarm systems, humidity control, resurfacing of parking lots, running tracks, refurbishing bleachers, telephone/intercom systems, flooring/carpeting, painting, replacement of window/door hardware, field unit vehicle replacements, etc.

Technology Replacements/Upgrades (*FY 15 – FY 19 costs = $16,621,890*)
Funding for this project includes but is not limited to the upgrading and/or replacing of computers, switches, cables, servers, blade servers, laptops, controllers, wireless systems and disk expansion throughout the school division.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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Utilities Capital Projects

COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

Utilities Capital Projects

General Projects

Utility Lab/Office Expansion (*FY 15 – FY 19 costs = $6,500,000*)
The growth of the Utility department's Engineering and Field Services Division and laboratory has resulted in a shortage of office, meeting and storage space. The laboratory bench space is not adequate to accommodate current testing that is being performed. These funds will be used for expansion of the existing administrative buildings, equipment storage buildings, and lab.

Security Improvements *(FY 15 – FY 19 costs = $300,000)*
This project consists of the vulnerability assessments and mitigation work required to protect the County's water and sewage systems from destructive activities by vandals, disgruntled employees, and domestic and international terrorists. It will include cameras, system monitors and recorders, and an automated gate with entry card system. Federal agencies have indicated on many occasions that water and sewer works are potential targets for terrorist activities and the County has a responsibility to protect our citizens' health and safety. The Public Health Security and Bioterrorism Preparedness and Response Act of 2002 (PL 107-188) amended the Safe Drinking Water Act (§4133(a)(1)) to require vulnerability assessment for waterworks within the United States.

Telemetry/SCADA *(FY 15 – FY 19 costs = $200,000)*
This project is implementation of a SCADA system to remotely monitor and evaluate water and sewer transmissions. SCADA monitoring of all pressure control zones, providing real time movement of water between pressure zones and from finish pumps at the Ni and Motts water treatment plants throughout the system. Monitor storage tank levels, rate of fill and system pressure at zone interface while assessing sewer pump station functionality on a priority basis.

Manhole Rehabilitation Program *(FY 15 – FY 19 costs = $100,000)*
This program identifies manholes in the collection system with structural deficiencies and/ or inflow and infiltration issues requiring extensive repair. These manholes are found during manhole inspections to identify signs of severe inflow and infiltration issues, or signs of deterioration due to hydrogen sulfide and/or general aging. These manholes will be rehabilitated in place thus minimizing impacts to customer service and the environment while preserving the integrity of the collection system. The upcoming project includes manholes in the Sheraton Hills, Stoneybrooke and Spotslee areas.

Utilities Share of Financial System *(FY15 – FY19 costs = $84,103)*
This is Utilities' share of the financial system upgrade project funded in previous budgets.

System Improvement Opportunities with Developers *(FY 15 – FY 19 costs = $400,000)*
Extension/enlargement of water/sewer lines throughout the county to coincide with local improvements and development.

Water Projects

Motts Run Water Treatment Plant Expansion (*FY 15 – FY 19 costs = $19,480,000*)
This project includes funding for the project management and construction of Motts Run Water Treatment Plant (WTP) expansion, and Rappahannock River Raw Water Intake. Demand projections show expansion of Motts Run WTP will be required in the next few years. Planning began in FY 2008. The plant will be expanded from 15 to 24 million gallons per day (MGD).

Motts Filter Improvements *(FY 15 – FY 19 costs = $300,000)*
The existing filter media is granular activated carbon (GAC). GAC has a useful life of approximately 5-7 year before it loses its absorptive properties. The media was last replaced in 2006 and is due to be replaced. The filter improvements will replace the filter media and make any necessary repairs to the underdrains that support the media.

Rt. 1 / Rt. 606 Waterline Improvements *(FY 15 – FY 19 costs = $120,000)*
The project includes upgrade and extension of existing waterlines within the project limits of the proposed VDOT roadway improvements project at Rt. 1 and Route 606/Morris Road.

Ni River Water Treatment Plant Improvements *(FY 15 – FY 19 costs = $11,331,666)*
This project consists of replacement of three different proprietary coagulation and flocculation systems with a single system, improvements to the filtration system, modernization of the control system, replacement of the undersized residuals force main, and other improvements. The project is necessary to assure that the plant can treat and deliver its permitted 6 MGD of production. The project will also improve plant reliability and redundancy.

Thornburg Water Transmission Improvements (*FY 15 – FY 19 costs = $4,200,000*)
This project includes funding for water transmission improvement projects between Four Mile Fork and Thornburg. Projects include a 24" main from Lee's Park to Rt. 1, and a 16” line betterment with the Rt. 1/Rt. 606 intersection improvement project at Thornburg. Funding also includes a water storage tank for the Thornburg area.

New Post Water Transmission Facilities (*FY 15 – FY 19 costs = $1,000,000*)
This project will consist of the replacement of 12” water line from Benchmark Road to New Post.

Tank Maintenance *(FY 15 – FY 19 costs = $745,000)*
Funding is needed for the painting and rehabilitation of three water storage tanks – the Battlefield tank, the Courtland tank, and the Onduline tank.

Falcon Drive Extension of 12" Waterline *(FY 15 – FY 19 costs = $200,000)*
This waterline extension project will close a loop between Mine Road and Lafayette Boulevard for improvement of fire flows and water pressure.

12" Waterline – Violet Drive *(FY 15 – FY 19 costs = $300,000)*
This project will replace an aging and inaccessible waterline behind houses along Violet Drive.

16" Waterline – Andora Drive to Sawhill (*FY 15 – FY 19 costs = $3,075,000*)
This project includes funding for water distribution and transmission to increase supply capabilities to the western Five Mile Fork and American Central areas. The water main will aid the existing American Central line in supplying areas located near the main and also fortify the supply to the new Sawhill and American Central tanks. These areas are expected to experience demand growth in build out conditions. The project is identified in the 2002 Revision to the Water/Sewer Master Plan.

Water Meter Replacement Program *(FY 15 – FY 19 costs = $300,000)*
This is a preventative maintenance program to replace meters within the system based on American Water Works Association (AWWA) regulations and recommended business practices. Proactive maintenance of meters and replacements ensures optimum operating efficiency. Aging meters fail to register accurate water usage, increasing water loss and the loss of usage-based revenue.

Brock Road 12" Waterline *(FY 15 – FY 19 costs = $200,000)*
This project will replace the existing waterline that runs between Brock Road and Jackson Trail West. The existing waterline is aging and difficult to access and maintain. It will run up Brock Road to Brock Road Elementary and then cross along a power line to connect in at Jackson Trail West.

Rappahannock Raw Water Pump Station Improvements *(FY 15 – FY 19 costs = $1,250,000)*
This project will consist of the installation of a 12 MGD per pump with a variable frequency drive and the replacement of an existing 6 MGD per pump with a variable frequency drive. The motor control centers that drive all raw water pumps will also be upgraded to allow for greater pumping reliability and control during high use and emergency conditions.

Salem Church to Leavells 16" Waterline *(FY 15 – FY 19 costs = $500,000)*
The 16" waterline from Salem Church Road to Leavells Road will provide the needed redundancy to maintain water supply and fire protection in areas east of Five Mile Fork.

Morris Road 8" Waterline Relocation *(FY 15 – FY 19 costs = $400,000)*
This project will relocate existing 8" waterline at Morris Road west, outside of VDOT Betterment project limits to the edge of right-of-way.

Rt 606 East of I-95 Improvements *(FY 15 – FY 19 costs = $500,000)*

Improvements to water/sewer lines on Mudd Tavern Road, east of I-95, contingent upon VDOT plans.

Harrison Road/Rt. 1 Waterline Improvements *(FY 15 – FY 19 costs = $300,000)*
The project includes upgrade and extension of existing waterlines within the project limits of the proposed VDOT Roadway Improvements at Rt. 1 & Harrison Road.

Spotswood 2" Line Upgrade *(FY 15 – FY 19 costs = $250,000)*
This project will replace current 2" lines with 6" lines to improve product delivery, fire protection and reduce service interruptions to customers in this area.

12" Line Replacements *(FY 15 – FY 19 costs = $700,000)*
This project will replace existing water lines in Catlett Farm and Hilldrup Farm areas with ductile iron.

Waverly Village 2" Line Upgrade *(FY 15 – FY 19 costs = $150,000)*
This project will replace current 2" lines with 6" lines to improve product delivery, fire protection and reduce service interruptions to customers in this area.

Calhoun/Kilarney Waterline Connection *(FY 15 – FY 19 costs = $200,000)*
This project involves connection of existing lines for improved flows and redundancy in the area of Calhoun Drive and Kilarney Drive.

Old Greenwich 2" Line Upgrade *(FY 15 – FY 19 costs = $250,000)*
This project will replace current 2" lines with 6" lines to improve product delivery, fire protection and reduce service interruptions to customers in this area.

Sewer Projects

I-95 to Woodland Drive – Phase II (*FY 15 – FY 19 costs = $800,000*)
A sewer line will be installed from I-95 to Woodland Drive to remove two pump stations and finish the Long Branch Interceptor.

Collection System Extensions *(FY 15 – FY 19 costs = $200,000)*
Extension of sanitary sewers into existing developments without public sewer and/or into areas with failing septic systems.

Hazel Run Phase II – Pump Station Abandonment *(FY 15 – FY 19 costs = $340,000)*
This project is a two mile long gravity sewer line that will complete the Hazel Run Interceptor and eliminate three pump stations.

Calhoun Drive Sewer Improvements *(FY 15 – FY 19 costs = $300,000)*
This project will replace a section of sewer that is failing behind the houses on Calhoun Drive.

Elimination of Pump Stations 3 & 6 *(FY 15 – FY 19 costs = $420,000)*

This project is planned to eliminate two pump stations by construction a gravity line to a new down-gradient pump station.

Old Greenwich Townhouses Sewer Replacement *(FY 15 – FY 19 costs = $750,000)*
This project involves replacement of failing sewer infrastructure at the Old Greenwich townhouses.

Fawn Lake Pump Stations 27 & 58 (*FY 15 – FY 19 costs = $500,000)*
This project will rebuild pump station 58 and eliminate pump station 27 by constructing a gravity line to pump station 58.

Sheraton Hills Rehabilitation (*FY 15 – FY 19 costs = $1,000,000)*
This project will re-line existing sewer lines in Sheraton Hills to extend the service life of the sewer infrastructure.

Maple Grove Rehab *(FY 15 – FY 19 costs = $500,000)*
The Maple Grove Sewer Rehabilitation project will rehabilitate the sewer system components throughout the neighborhood that have reached the end of their useful lives. The service life of the pipe can be extended by many years through use of cured-in-place (CIPP) lining, which has a minimum life of 50 years. The lining seals joints and is a very effective deterrent to root intrusion. Rehabilitation by CIPP lining, before the pipe deteriorates to a failed condition, is more cost effective and can be completed with minimal service disruption resulting in less future maintenance.

Wastewater Collection Extensions to Existing Developments (*FY 15 – FY 19 costs = $100,000)*
The project will extend the sanitary sewers into existing developments without public sewer and/or into areas with failing septic systems.

Waverly Village Rehabilitation (*FY 15 – FY 19 costs = $615,000*)
This project will re-line existing sewer lines in Waverly Village to extend the service life of the sewer infrastructure.

Thornburg Wastewater Transmission Improvements (*FY 15 – FY 19 costs = $4,300,000*)
This project includes funding for wastewater transmission improvement projects to serve the Thornburg area as proposed by the 2002 Revision to the Water/Sewer Master Plan. Projects include a 2,100 gallons per minute (GPM) Pump Station at Po/Ni confluence, a 14” force main from the Thornburg Development District to Massaponax Creek Drainage Basin, a 48” Rt. 17 Interceptor from the Massaponax Creek Interceptor to the force main point of discharge, a 42” Lower Po River Interceptor along the Po River to the west side of Interstate 95, and a 30” trunk main from the termination of the Lower Po River Interceptor to pick up existing Thornburg Wastewater Treatment Plant and Matta River drainage basin flows.

FMC Infrastructure Improvements *(FY 15 – FY 19 costs = $3,487,500)*

This project includes hydraulic improvements to the system to carry flow being delivered to FMC over to the Massaponax WWTP for treatment. This project will allow for the future abandonment of the FMC and the City of Fredericksburg WWTPs.

Piedmont Drive – Pump Station 43 and 16 Abandonment *(FY 15 – FY 19 costs = $250,000)*
This project will extend sewer lines to eliminate pump stations 43 and 16 from Piedmont Drive to Battlefield Green.

Replacement of Pump Station 24 *(FY 15 – FY 19 costs = $2,500,000)*
This project will replace an existing, aging, underground pump station, moving it across Ni River off National Park Service property and replacing two other pump stations with gravity sewer.

Lafayette Crossing Pump Station Abandonment *(FY 15 – FY 19 costs = $400,000)*
This project is for the abandonment of a pump station behind Lafayette Village that could flow to existing sewer lines through gravity. A portion of the sewer line would have to be built through National Park Service land.

Sewerline Extension – Benchmark thru Thornton Rolling Road *(FY 15 – FY 19 costs = $200,000)*
Provide public sanitary sewer to the proposed Fire/Rescue Station #11 in Crossroads Industrial Park.

Sewerline Extension – Lick Run *(FY 15 – FY 19 costs = $500,000)*
Extend public sanitary sewer from the north side of Rt. 3 to the proposed Fire/Rescue #5 on the south side of Rt. 3.

Replacement Equipment – Field Services *(FY 15 – FY 19 costs = $1,115,000)*
This project includes funding to replace significant equipment used in operations of the water and sewer system. Equipment includes items such as jet vac trucks, box van/tv trucks, dump trucks, backhoes, and an excavator.

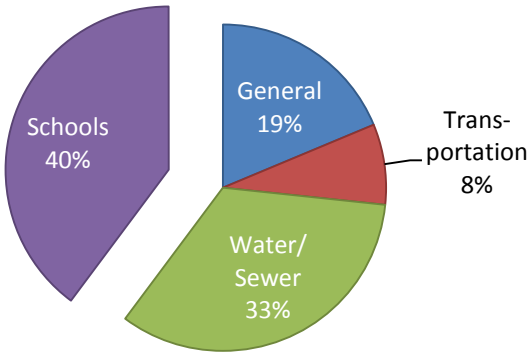
Replacement Equipment – Composting *(FY 15 – FY 19 costs = $1,065,000)*
This project includes funding to replacement signification equipment used in the compositing operation. Equipment includes loaders, trommels/trommel screens, dump trucks, and bulldozer attachments.

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, 2014 is $408.7 million and is broken down as follows:

Debt Type	Balance – June 30, 2014
General projects	$76.5 M
Transportation projects*	$32.5 M
Water and sewer projects	$137.1 M
School projects	$162.6 M
Total	**$408.7 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% – 4%;
- The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 10% – 12%; and
- The County intends to maintain its 10 year tax-supported debt and lease payout ratio at or above 60% at the end of each adopted CIP. The payout ratio shall be no less than 55% in any one year during that period.

An assessment of these ratios relative to existing debt and debt anticipated based on the Adopted CIP begins on page 139.

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 2015, it is estimated that $232.0 million will have been borrowed against this referenda authority.

The following table shows the potential impact on the tax rate stated at the time of each referendum:

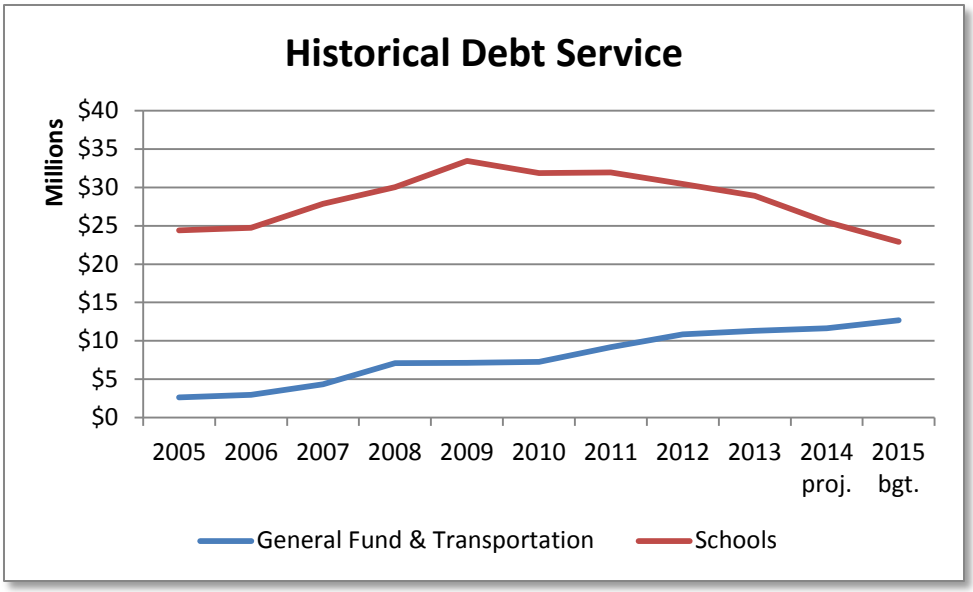
Referendum	Purpose	Potential Tax Rate Impact*
2001	Fire/Rescue	$0.05 per $100
2005	Transportation	$0.10 per $100
2005	Library & Parks	$0.01 per $100
2005	Public Safety	$0.06 per $100
2005	Schools	$0.05 per $100
2006	Schools	$0.04 per $100
		$0.31 per $100

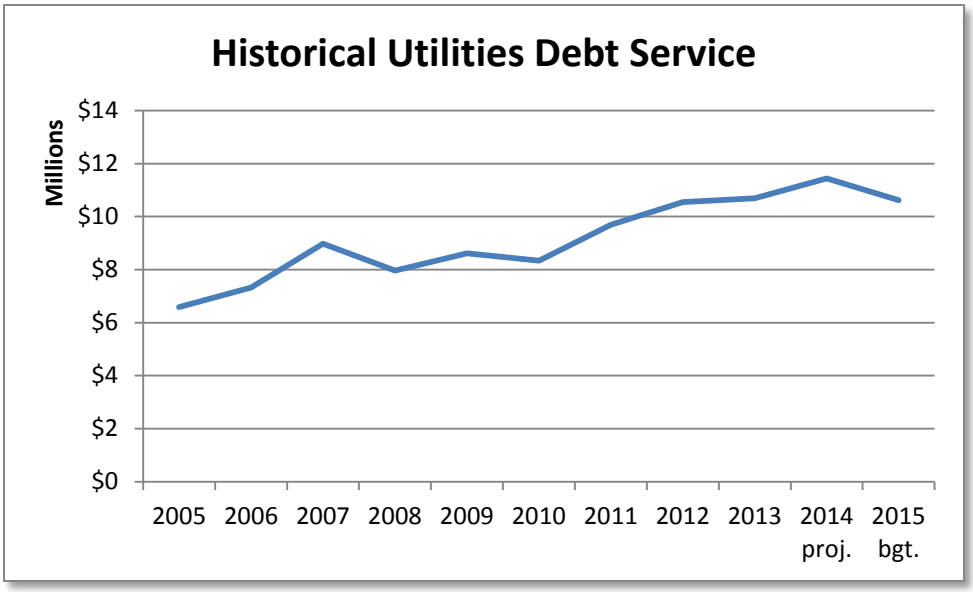
* This is the potential tax rate impact identified in materials distributed at the time of the referenda. Tax rate impact calculations were based on the value of one penny on the real property tax rate at the time of the referenda.

There have been two tax rate increases specifically tied to repayment of the debt service associated with these borrowings:

- A $0.02 tax rate increase in calendar year 2005 for the purpose of funding fire/rescue debt service; and
- A $0.01 tax rate increase in calendar year 2010 was approved for general County debt service.

The following graphs show historical debt service for the combined General and Transportation Funds and School debt service. This graph excludes bonds issued for transportation projects for which Special Service District taxes are in place to fully fund the debt service.





Following are the amortization schedules for general, transportation, schools, and utilities debt. Each schedule shows existing debt service. The schedules include the debt service associated with $19.9 million planned for issuance in Summer 2014 for Judicial Center renovations; the public safety radio system; fire equipment replacements; transportation projects; and various school capital maintenance, technology and bus replacements.

General and Transportation Debt

TOTAL GENERAL & TRANSPORTATION DEBT - SPOTSYLVANIA COUNTY						
	Existing Debt[1]		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	$6,873,178	$4,618,679	$650,055	$518,185	$7,523,233	$5,136,864
2016	6,937,418	4,381,323	650,055	490,558	7,587,473	4,871,881
2017	7,090,167	4,132,926	650,055	462,931	7,740,222	4,595,857
2018	7,228,089	3,885,331	650,055	435,303	7,878,144	4,320,635
2019	7,141,198	3,639,574	650,055	407,676	7,791,253	4,047,250
2020	7,118,503	3,353,466	650,055	380,049	7,768,558	3,733,515
2021	7,217,017	3,064,455	650,055	352,421	7,867,072	3,416,876
2022	7,333,044	2,753,427	650,055	324,794	7,983,099	3,078,220
2023	7,508,044	2,428,659	650,055	297,167	8,158,099	2,725,826
2024	7,484,462	2,086,425	650,055	269,539	8,134,516	2,355,964
2025	7,189,462	1,737,168	650,055	241,912	7,839,516	1,979,080
2026	7,281,462	1,405,412	650,055	214,285	7,931,516	1,619,696
2027	7,476,462	1,057,424	548,992	186,657	8,025,454	1,244,081
2028	3,476,462	689,224	548,992	163,325	4,025,454	852,549
2029	3,486,462	518,441	548,992	139,993	4,035,454	658,434
2030	3,501,462	345,520	548,992	116,661	4,050,454	462,181
2031	1,641,462	201,340	548,992	93,329	2,190,454	294,668
2032	1,336,884	133,411	548,992	69,996	1,885,876	203,408
2033	746,884	77,426	548,992	46,664	1,295,876	124,090
2034	460,000	42,600	548,992	23,332	1,008,992	65,932
2035	480,000	14,400	0	0	480,000	14,400
2036	0	0	0	0	0	0
	$109,008,122	**$40,566,631**	**$12,192,593**	**$5,234,777**	**$121,200,715**	**$45,801,408**

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

School Debt

TOTAL SCHOOLS DEBT - SPOTSYLVANIA COUNTY						
	Existing Debt		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	$15,144,474	$6,822,480	$566,023	$325,755	$15,710,496	$7,148,235
2016	14,794,684	6,169,699	566,023	301699	15,360,706	6,471,398
2017	15,018,674	5,522,029	566,023	277643	15,584,696	5,799,673
2018	13,127,984	4,878,259	566,023	253,587	13,694,006	5,131,846
2019	12,392,396	4,327,461	566,023	229,531	12,958,418	4,556,992
2020	10,982,956	3,814,435	566,023	205,475	11,548,978	4,019,911
2021	10,696,956	3,350,627	566,023	181,419	11,262,978	3,532,046
2022	10,522,956	2,898,577	353,434	157,364	10,876,390	3,055,941
2023	9,883,956	2,470,759	353,434	142,343	10,237,390	2,613,101
2024	8,033,538	2,071,095	353,434	127,322	8,386,972	2,198,416
2025	8,266,538	1,757,436	353,434	112,301	8,619,972	1,869,736
2026	8,183,538	1,436,719	353,434	97,280	8,536,972	1,533,999
2027	8,409,538	1,130,395	241,938	82,259	8,651,476	1,212,654
2028	5,819,538	664,363	241,938	71,976	6,061,476	736,339
2029	4,787,538	462,212	241,938	61,694	5,029,476	523,906
2030	3,394,538	277,786	241,938	51,412	3,636,476	329,197
2031	2,623,538	137,110	241,938	41,129	2,865,476	178,240
2032	273,116	13,929	241,938	30,847	515,054	44,776
2033	273,116	6,964	241,938	20,565	515,054	27,529
2034	0	0	241,938	10,282	241,938	10,282
2035	0	0	0	0	0	0
2036	0	0	0	0	0	0
	$162,629,571	**$48,212,335**	**$7,664,829**	**$2,781,884**	**$170,294,400**	**$50,994,219**

Utilities Debt

TOTAL UTILITIES DEBT - SPOTSYLVANIA COUNTY						
	Existing Debt		New Debt[1]		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	$4,557,000	$6,062,127	$0	$0	$4,557,000	$6,062,127
2016	5,197,000	5,867,176	0	0	5,197,000	5,867,176
2017	5,397,000	5,670,538	0	0	5,397,000	5,670,538
2018	5,636,000	5,456,457	0	0	5,636,000	5,456,457
2019	5,855,000	5,213,505	0	0	5,855,000	5,213,505
2020	6,088,000	4,974,270	0	0	6,088,000	4,974,270
2021	6,301,000	4,722,935	0	0	6,301,000	4,722,935
2022	6,583,000	4,439,350	0	0	6,583,000	4,439,350
2023	6,860,000	4,139,927	0	0	6,860,000	4,139,927
2024	7,157,000	3,825,912	0	0	7,157,000	3,825,912
2025	7,468,000	3,508,281	0	0	7,468,000	3,508,281
2026	7,767,000	3,175,263	0	0	7,767,000	3,175,263
2027	5,145,000	2,806,825	0	0	5,145,000	2,806,825
2028	5,357,000	2,569,978	0	0	5,357,000	2,569,978
2029	5,577,000	2,331,016	0	0	5,577,000	2,331,016
2030	5,790,000	2,086,966	0	0	5,790,000	2,086,966
2031	6,017,000	1,836,102	0	0	6,017,000	1,836,102
2032	6,257,000	1,572,352	0	0	6,257,000	1,572,352
2033	4,685,000	1,301,370	0	0	4,685,000	1,301,370
2034	4,864,000	1,092,664	0	0	4,864,000	1,092,664
2035	5,057,000	951,713	0	0	5,057,000	951,713
2036	3,925,000	725,836	0	0	3,925,000	725,836
2037	4,100,000	519,611	0	0	4,100,000	519,611
2038	1,750,000	314,581	0	0	1,750,000	314,581
2039	1,815,000	216,371	0	0	1,815,000	216,371
2040	1,880,000	114,525	0	0	1,880,000	114,525
2041	0	0	0	0	0	0
2042	0	0	0	0	0	0
2043	0	0	0	0	0	0
2044	0	0	0	0	0	0
2045	0	0	0	0	0	0
	$137,085,000	**$75,495,653**	**$0**	**$0**	**$137,085,000**	**$75,495,653**

[1] No issuance is planned for Summer 2014 for Utilities capital projects.

Total Full-time Equivalents (FTE)

	FY 2013	FY 2014	FY 2015
Executive Services	24.00	24.00	25.00
Administrative Services	103.63	103.38	103.88
Voter Services	3.25	3.50	3.50
Judicial Administration	39.75	40.38	40.38
Public Safety	422.07	446.67	459.07
Public Works	191.41	187.79	190.79
Health & Welfare	87.14	86.52	88.52
Parks, Recreation & Cultural	27.89	25.89	25.89
Community Development	34.13	32.13	31.13
Transportation	5.00	5.00	5.00
Capital Projects	3.00	3.00	3.00
TOTAL FTEs*	**941.27**	**958.26**	**978.16**
TOTAL FULL-TIME FTEs	**867.00**	**892.00**	**911.00**
TOTAL PART-TIME FTEs*	**74.27**	**66.26**	**67.16**

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

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

COUNTY OF SPOTSYLVANIA · VIRGINIA
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Salary and Benefits

The FY 2015 Adopted Budget includes the following salary and benefit changes for all County departments. Salary and benefit details for School employees can be found in the School's budget document which is available through the School Administrative Office at (540) 834-2500 or at www.spotsylvania.k12.va.us.

- A 2% cost of living adjustment (COLA) effective July 1, 2014, for employees that did not receive the 2% pay adjustment given to full-time sworn Sheriff's office personnel on January 28, 2014.

- A decrease in the overall Virginia Retirement System (VRS) rate from 16.32% to 15.58%. The rate is split between employees and the County, dependent upon an employee's hire date. Employees hired July 1, 2012 or later pay 5% and the County pays 10.28%. Employees hired before July 1, 2012 will pay 3% in FY 2015 and the County will pay 12.28%. The General Assembly has mandated that all employees will pay a 5% share by FY 2017. See the next bullet for details about that mandate.

- Employees will receive a 1% salary increase, effective July 1, 2014, 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 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 2015 will be the 3rd year of an estimated 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% member contribution with no phase-in option.

- An increase in the VRS Life Insurance rate from 1.19% to 1.32%.

- An estimated 4.6% increase in overall health insurance costs. There is no change in the current health insurance employer/employee split, however, the premium holiday provided to current full-time employees that was approved by the BOS in FY 2014, will end on June 30, 2014. With the end of the premium holiday, current full-time employees will pay the full cost of their bi-monthly plan premium effective July 1, 2014.

Personnel Changes

The table below outlines position additions and changes in FY 2015.

Function	FTE Count	Position	Funding: Full-year	Funding: Half-year	Unfunded: Full-year	Deleted	Requested – Not Approved
Executive Services	**1**	**Assistant County Administrator**	✓				
		Deputy County Administrator			✓		
		Internal Auditor			✓		
		County Attorney			✓		
Administrative Services		Personal Property Clerk			✓		
		Appraiser III (Residential)					✓
	1	**Accounting Technician I (Grants)** (*Conversion from part-time to full-time)*	✓				
		Application Development Manager			✓		
		GIS Technician			✓		
		Radio Network Engineer			✓		
Public Safety	**6**	**Six Deputy Sheriffs – Courts** *(New Judges)*	✓				
	1.4	**Two part-time Deputy Sheriffs** *(Mental Health Transports)* (0.7 FTE each)	✓				
	2	**Communication Officers**	✓				
	2	**Communication Operators**	✓				
	1	**Detective**	✓				
		Two Communications Officers					✓
		Two Communications Operators					✓
		Two Detectives					✓
		Crime Analyst (*Conversion from part-time to full-time)*					✓
		Part-time Criminal Warrants Clerk					✓
		Part-time Animal Control Officers *(increase from .50 FTE to .70 FTE)*					✓
		Six Firefighter/Medics *(Phase IV/V of the FREMS Staffing Plan)*					✓
Public Works		Maintenance Worker (Signs)		✓			
		Part-time Maintenance Worker (Sign Installation)					✓
	1	**Heavy Equipment Mechanic/Welder**		✓			
	2	**Utility Field Crew Workers (CCTV)**	✓				
	2	**Utility Field Crew Workers (Valve Maint & Fire Hydrant Maint Program)**	✓				
Health & Welfare	**2**	**Eligibility Workers**		✓			
Parks & Recreation		Maintenance Worker			✓		
		Program Assistant			✓		

Bold = new position

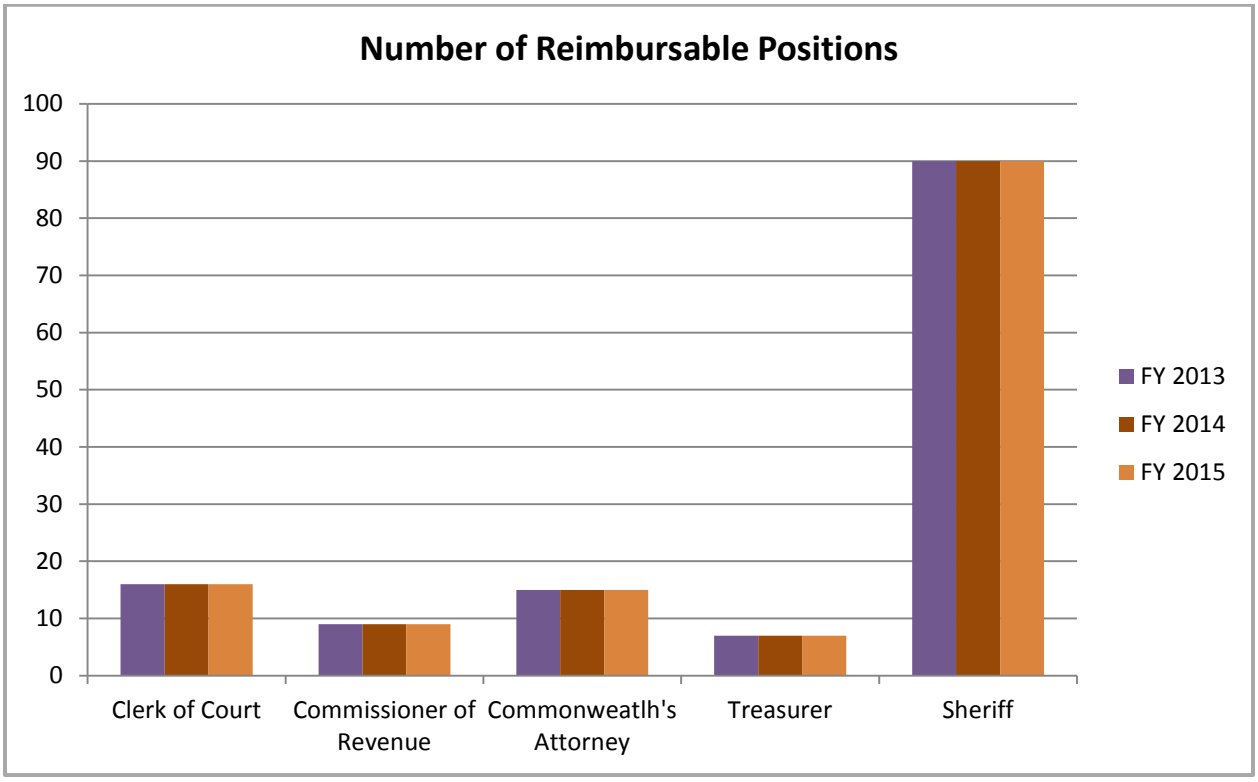
Function	FTE Count	Position	Funding: Full-year	Funding: Half-year	Unfunded: Full-year	Deleted	Requested – Not Approved
Community Development	1	Community Development Administrator				✓	
		Planner I			✓		
		Two part-time Clerks for Business Retention (.50 FTE ea)					✓
		One part-time Clerk (To assist Tourism Mgr with tourism programs)					✓
		Two part-time Clerks (To assist Tourism Mgr with events/activities)					✓
		Building Office Assistant			✓		
	19	**TOTAL NET INCREASE/(DECREASE) IN FULL-TIME POSITIONS**					
	.90	**TOTAL NET INCREASE/(DECREASE) IN PART-TIME FTEs**					

Bold = new position

Compensation Board Positions

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

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



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

DEPARTMENT	FY 2013 Actuals	FY 2014 Adopted	FY 2015 Adopted	PERCENTAGE OF NON-DESIGNATED REVENUES
Transfer to School Operating Fund	114,151,940	114,830,339	116,415,339	58.68%
Sheriff	13,938,936	14,178,342	16,174,225	8.15%
Fire, Rescue, & Emergency Mgmt	14,025,439	14,087,620	14,776,883	7.45%
Debt Service	$8,743,655	8,316,337	8,834,038	4.45%
Transfer to Capital Projects	7,599,942	5,645,744	6,367,833	3.21%
Social Services/CSA	7,095,592	6,969,198	7,751,246	3.91%
Regional Detention Facilities	6,281,231	5,389,796	5,605,399	2.83%
General Services	4,161,230	4,603,816	4,847,521	2.44%
Information Services	3,730,307	4,675,006	4,093,572	2.06%
Regional Library	3,986,678	3,986,678	3,986,678	2.01%
Refuse Management	2,771,976	2,690,271	2,614,396	1.32%
Parks and Recreation	2,115,812	2,280,130	2,310,426	1.16%
Finance	1,464,582	1,681,203	1,780,035	0.90%
Non-Departmental	551,044	1,198,657	1,292,644	0.65%
Transfer to Code Compliance	972,048	1,228,002	1,183,378	0.60%
Commonwealth's Attorney	1,184,466	1,041,668	1,151,076	0.58%
Commissioner of Revenue	1,002,255	1,062,968	1,119,565	0.56%
Treasurer	810,534	1,104,621	1,003,049	0.51%
Assessment	831,825	904,339	905,204	0.46%
County Administration	735,426	838,694	872,297	0.44%
County Attorney	824,811	834,348	803,151	0.40%
Human Resources	647,761	706,968	735,432	0.37%
Economic Development	703,185	839,359	662,462	0.33%
Clerk of Circuit Court	554,763	621,752	649,577	0.33%
Local Health Department	618,044	622,569	621,569	0.31%
Transfer to ED Opportunities Fund	1,250,000	0	591,097	0.30%
Planning	467,132	678,851	566,028	0.29%
Rapp Area Community Svcs Board	270,636	278,890	320,368	0.16%
Registrar/Electoral Board	249,590	251,576	310,626	0.16%
Board of Supervisors	285,820	284,885	289,250	0.15%
Germanna Community College	214,606	214,606	229,457	0.12%
Circuit Court	162,639	171,937	222,858	0.11%
Court Services Unit	163,013	173,293	221,698	0.11%
Virginia Cooperative Extension	144,639	161,114	167,901	Less than 1/10 of 1%
BOS Regional Agencies	99,161	80,998	111,158	Less than 1/10 of 1%
Juvenile & Domestic Relations Court	36,870	37,357	40,603	Less than 1/10 of 1%
General District Court	21,755	33,680	69,984	Less than 1/10 of 1%
Magistrate	16,820	7,016	6,591	Less than 1/10 of 1%
Community Development Administrator	2,815	2,479	0	Less than 1/10 of 1%
Medical Examiner	400	500	500	Less than 1/10 of 1%
Museum	0	0	0	Less than 1/10 of 1%
Tourism	(142,528)	(159,287)	(117,244)	Less than 1/10 of 1%
Sub Total	202,746,850	202,556,320	209,587,870	
Less use of designated revenues (Transfers from other funds, etc) that are used specifically for General Fund expenditures	(11,023,663)	(11,249,319)	(11,206,830)	
	191,723,187	191,307,001	198,381,040	

Citizen Services/Regional Agencies

Local funding only - grant funding NOT included

	FY 2013 Actuals	FY 2014 Adopted	FY 2015 Agency Request	FY 2015 Adopted Budget	Change from FY 2014 Adopted Dollar	Change from FY 2014 Adopted Percentage
4-H Educational Center	2,000	2,000	2,000	2,000	0	0.0%
Chaplin Youth Center (Local Funding)	73,347	95,250	64,546	64,546	(30,704)	(32.2%)
Chaplin Youth Center (State Crime Cntrl Funding)	62,995	59,661	45,000	45,000	(14,661)	(24.6%)
disAbility Resource Center	26,400	26,400	27,720	27,720	1,320	5.0%
Empowerhouse	36,162	36,162	36,162	36,162	0	0.0%
Forest Fire Extension Service	12,089	12,024	12,024	12,024	0	0.0%
Fredericksburg Regional Boys/Girls Club	13,000	11,000	27,500	11,000	0	0.0%
Germanna Community College	214,606	214,606	233,677	229,457	14,851	6.9%
Greater Fredericksburg Habitat for Humanity	10,000	10,000	12,500	10,000	0	0.0%
Health Department	647,569	647,569	647,569	647,569	0	0.0%
Lake Anna Advisory Committee	0	0	1,750	1,750	1,750	N/A
Lake Anna Civic Association	4,300	4,300	7,000	4,300	0	0.0%
Med-Flight Program	0	0	13,700	0	0	N/A
Mental Health America of Fredericksburg	22,618	22,618	23,749	23,749	1,131	5.0%
Micah Ministries	8,000	12,000	20,000	13,800	1,800	15.0%
Moss Free Clinic	17,240	20,000	22,800	22,800	2,800	14.0%
Rappahannock Area Community Services Board (RACSB)	270,636	278,890	320,368	320,368	41,478	14.9%
Rappahannock Area Agency on Aging	31,885	31,885	31,885	31,885	0	0.0%
Rappahannock Area Council for Child Abuse Prevention	10,000	10,000	0	0	(10,000)	(100.0%)
Rappahannock Area Court App Special Advocates	25,142	20,000	21,250	20,000	0	0.0%
Rappahannock Area Healthy Families	14,247	16,000	17,000	16,800	800	5.0%
Rappahannock Area Office on Youth	31,845	31,845	77,024	77,024	45,179	141.9%
Rappahannock Big Brothers/Big Sisters	4,800	5,000	5,500	5,000	0	0.0%
Rappahannock Council Against Sexual Assault	17,424	19,165	21,000	21,000	1,835	9.6%
Rappahannock Emergency Medical Services	12,000	12,000	36,448	12,000	0	0.0%
Rappahannock Legal Services	28,683	28,684	28,684	28,684	0	0.0%
Rappahannock Refuge/Hope House	16,500	16,500	16,500	16,500	0	0.0%
Rappahannock United Way Vol/Info Prog	5,000	3,000	3,000	3,000	0	0.0%
Rebuilding Together - Fredericksburg	7,500	7,500	8,500	7,500	0	0.0%
Safe Harbor Child Advocacy Center	5,000	6,000	6,000	6,000	0	0.0%
Spotsylvania Emergency Concerns Assoc (SECA)	10,000	10,000	10,500	10,500	500	5.0%
The ARC of Rappahannock	5,000	5,000	0	0	(5,000)	(100.0%)
Thurman Brisben Center	37,714	40,000	57,500	49,750	9,750	24.4%
Hospice Support Care		1,500	0	0	(1,500)	(100.0%)

Other Regional Agencies

Local funding only - grant funding NOT included

	FY 2013 Actuals	FY 2014 Adopted	FY 2015 Agency Request	FY 2015 Adopted Budget	Change from FY 2014 Adopted Dollar	Change from FY 2014 Adopted Percentage
Central Rappahannock Regional Library	3,986,678	3,986,678	4,578,560	3,986,678	0	0.0%
Fredericksburg Regional Transit (FRED)	429,659	429,466	405,724	405,724	(23,742)	(5.5%)
Fredericksburg Regional Alliance (FRA)	120,977	107,497	124,526	107,497	0	0.0%
George Washington Regional Commission (GWRC)	80,261	59,178	85,108	85,108	25,930	43.8%
Greater Fredericksburg Tourism Partnership	171,000	175,000	175,000	175,000	0	0.0%
John J. Wright Educational & Cultural Ctr Museum	14,600	17,520	22,000	20,000	2,480	14.2%
Rappahannock Juvenile Center	1,437,808	1,219,976	1,363,923	1,320,883	100,907	8.3%
Rappahannock Regional Jail	4,748,811	4,038,462	4,238,062	4,180,315	141,853	3.5%
Rappahannock River Basin Commission	1,000	1,000	1,000	1,000	0	0.0%
Spotsylvania Towne Centre Holiday Light Show	3,000	3,000	3,000	3,000	0	0.0%
Tri-County Soil & Water Conservation District	22,792	22,792	23,932	22,792	0	0.0%
TOTAL ALL AGENCIES FUNDED	**12,700,288**	**11,777,128**	**12,879,691**	**12,085,885**	**308,757**	**2.6%**

Function/Department Budgets

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

- **Uncertain economy and the availability of revenues.** While some consistency exists in recent revenue trends, given current economic conditions, there is still uncertainty regarding the availability of local revenues such as sales, meals, recordation, business license, and personal property taxes, as well as revenue from the State.
- **Alignment of expectations and resources.** The current state of the economy creates much uncertainty, but also presents opportunities. One such opportunity is the necessity now, more than ever, of focusing on the alignment of expectations and resources.
- **Maintain levels of service.** Despite ever-increasing workloads and, in some offices, decreases in staff, all County offices strive to maintain exceptional levels of service.
- **Employee morale.** Increasing workloads, changing requirements, and limited funding for salary adjustments (no merit increases since FY 2008 and a total of 8.5% in cost of living increases since FY 2009), creates a challenge when trying to keep employee morale and motivation high.
- **Limited capabilities with currently available technology.** Innovation and efficiency gains are limited given the current systems available. There is a need to modernize many of the computer systems that help staff perform the business of the County. However, resources – both human and financial – are limited, making it difficult to upgrade all systems to gain efficiencies, and to minimize manual tracking of various items. In cases where recent upgrades have been made, staff is becoming familiar with new processes and procedures to enter and obtain necessary information.
- **Training.** A true challenge faced by the County is its ability to keep skills current and expertise up-to-date despite the lack of funding and available time for such purposes. An opportunity stemming from this challenge is the fact that neighboring localities are also facing this challenge, and there is an increased willingness to network and share knowledge.

For additional challenges, opportunities, focus/highlights, long term goals, and short term objectives, that are specific to particular departments, please see each function/department section.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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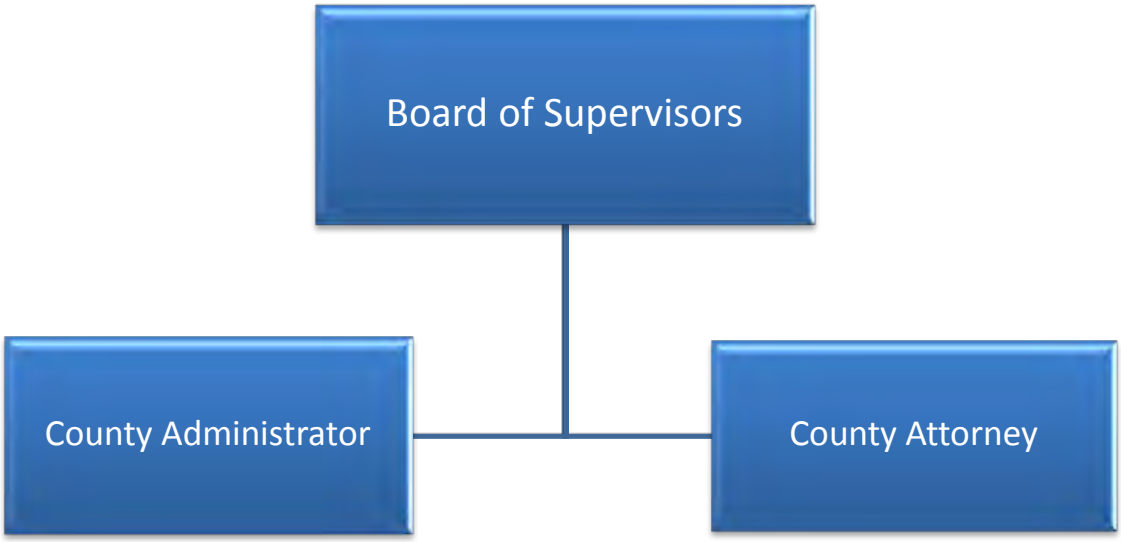
Executive Services

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



	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (function specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
EXPENDITURES: (by department)					
Board of Supervisors	$310,273	$285,820	$284,885	$286,255	$289,250
BOS Regional Agencies	$99,161	$99,161	$80,998	$80,998	$111,158
County Administration	$909,083	$735,426	$838,694	$844,365	$872,297
County Attorney	$792,290	$824,811	$834,348	$837,343	$803,151
Non-Departmental	$1,927,888	$551,044	$1,198,657	$1,017,318	$1,292,644
TOTAL EXPENDITURES	**$4,038,695**	**$2,496,262**	**$3,237,582**	**$3,066,279**	**$3,368,500**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$2,246,524	$2,073,610	$2,213,650	$2,268,150	$2,345,569
Operating	$1,792,171	$422,642	$1,023,932	$797,421	$1,022,931
Capital	$0	$10	$0	$708	$0
TOTAL APPROPRIATED EXPENDITURES	**$4,038,695**	**$2,496,262**	**$3,237,582**	**$3,066,279**	**$3,368,500**
NET TAX SUPPORT	**$4,038,695**	**$2,496,262**	**$3,237,582**	**$3,066,279**	**$3,368,500**

Challenges and Opportunities –

- **Achieving balance.** The County's leadership must be able to meet short-term or immediate needs without sacrificing long-term objectives. Additionally, a balance must be achieved between the rights and needs of the individual citizen with the common good of the community, and between the expectations of services and the resources available for those services.
- **Mandated services.** The County must meet all requirements, including significant resource requirements, of over 600 state and federal mandates, both funded and unfunded.

2014 and 2015 Focus/Highlights –

- **Bond rating upgrade.** In June 2013, the County's credit rating on General Obligation bonds was affirmed at AA+ by Fitch, AA+ by Standard & Poor's and Aa2 by Moody's.
- **County website upgrade.** Staff is working to upgrade the County website to an action-based navigation so citizens/businesses are guided by the information/action they are looking for, not which department webpage contains the requested information/action as the webpage is currently designed.
- **Internal efficiencies and communication.** County Administration is working towards greater efficiency and improvement of communications and workflow within governmental operations. Similarly, the County Attorney's Office will complete conversion to a paperless office environment with the goal of increasing efficiency, to the extent practicable, and will continue the in-house preparation of all deeds for utilities projects, avoiding outside legal costs of approximately $67,500 per year.

Long Term Goals –

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

policies of the Board of Supervisors are carried out in daily operations. Additionally, Count Administration and the County Attorney ensure that complete, accurate and timely information on issues and events impacting the organization, the community and the region is delivered to the Board of Supervisors.

Short Term Objectives –

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

Measures –

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Bond Rating (General Obligation) • Fitch • Moody's • Standard & Poor's	AA Aa2 AA+	AA+ Aa2 AA+	AA+ Aa2 AA+	AA+ Aa2 AA+	AA+ Aa2 AA+	AAA Aaa AAA
Annual crime rate (calendar year) [1]	4.8%	4.8%	4.8%	5%	5%	4%[2]
County unemployment rate (calendar year)	5.6%	5.0%	4.3%[3]	4.8%	4.5%	~3.0%

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Percent of days in full compliance with maximum containment levels and treatment techniques for water	100%	100%	100%	100%	100%	100%
Number of press releases issued to media outlets	80	61	65	65	65	80
Number of updates to County homepage, Board webpage, and County Administration webpage	150	210	210	210	210	210
Number of social media entries sent	37	224	224	224	224	224
Number of updates to County cable channels	n/a	77	77	77	77	77
Number of Freedom of Information Act (FOIA) requests processed	33	34	55	88	142	n/a
Percentage of FOIA responses meeting timeliness standards	100%	100%	100%	100%	100%	100%
Number of legal opinion requests received	488	451	474	500	528	n/a
Percentage of Code enforcement cases favorably concluded	91%	82%	56%	82%	85%	90%
Number of solicitation[4] cases	29	3	0	5	5	n/a
Amount of costs/fines/restitution generated by County Attorney's Office prosecution efforts	$24,035	$20,608	$11,836	$15,000	$15,000	n/a
Outside counsel legal fees saved	$117,475	$203,175	$146,500	$223,999	$223,999	$200,000

[1] Per the Virginia State Police "Crime in Virginia" report.
[2] Same crime rate as 1988 when Commonwealth's Attorney was first elected and County was more rural.
[3] Reflects November 2013 data. Annualized rate not yet available.
[4] Refers to cases brought in the enforcement of Chapter 18 of the Spotsylvania County Code.

Additionally the County uses the Auditor of Public Accounts (APA) annual report of major governmental expenditures as a source to gauge its success in providing effective programs, efficiently managed and professionally delivered. The County's goal is to have total major government expenditures be less than 100% of the average of per capita expenditures for the County's defined peer group, which consists of Stafford, King George, Caroline, Albemarle, Hanover, Henrico, James City County, Roanoke and Chesterfield.

	2008	2009	2010	2011	2012	2013
General Government	78.5%	71.1%	66.5%	83.0%	81.9%	85.0%
Judicial Administration	87.6%	84.6%	85.1%	88.7%	95.2%	95.5%
Public Safety	86.6%	81.2%	89.7%	81.6%	82.9%	90.6%
Public Works	128.2%	96.7%	58.8%	65.9%	68.4%	72.0%
Health & Welfare	79.3%	85.7%	80.5%	84.4%	83.8%	86.9%
Education	114.1%	115.5%	116.0%	115.6%	113.7%	118.5%
Parks, Recreation & Culture	65.5%	70.9%	70.4%	72.6%	73.7%	76.2%
Community Development	36.9%	44.3%	31.0%	29.2%	42.6%	45.7%[1]
Total Expenditures	101.2%	101.0%	100.0%	99.7%	99.2%	96.4%[1]

[1]This percentage reflects a correction to the Community Development data submitted by Spotsylvania County for 2013. Debt service was erroneously included.

Overview of Executive Services Departments

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

Board of Supervisors

Purpose

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

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

Board of Supervisors

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$226,223	$210,913	$214,168	$215,538	$215,451
Operating	$84,050	$74,907	$70,717	$70,717	$73,799
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$310,273**	**$285,820**	**$284,885**	**$286,255**	**$289,250**
NET TAX SUPPORT	**$310,273**	**$285,820**	**$284,885**	**$286,255**	**$289,250**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.

County Administration

Purpose

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

County Administration

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$837,409	$673,807	$792,203	$793,690	$820,555
Operating	$71,674	$61,619	$46,491	$50,675	$51,742
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$909,083**	**$735,426**	**$838,694**	**$844,365**	**$872,297**
NET TAX SUPPORT	**$909,083**	**$735,426**	**$838,694**	**$844,365**	**$872,297**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Addition of an Assistant County Administrator position. The addition of this position is offset with the deletion of the Community Development Administrator position.

County Attorney

Purpose

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

County Attorney

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$703,552	$723,884	$710,822	$713,817	$674,777
Operating	$88,738	$100,917	$123,526	$122,818	$128,374
Capital	$0	$10	$0	$708	$0
TOTAL APPROPRIATED EXPENDITURES	**$792,290**	**$824,811**	**$834,348**	**$837,343**	**$803,151**
NET TAX SUPPORT	**$792,290**	**$824,811**	**$834,348**	**$837,343**	**$803,151**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.

Non-Departmental

Purpose

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

Non-Departmental

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$479,340	$465,006	$496,457	$545,105	$634,786
Operating	$1,448,548	$86,038	$702,200	$472,213	$657,858
Capital		$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$1,927,888**	**$551,044**	**$1,198,657**	**$1,017,318**	**$1,292,644**
NET TAX SUPPORT	**$1,927,888**	**$551,044**	**$1,198,657**	**$1,017,318**	**$1,292,644**

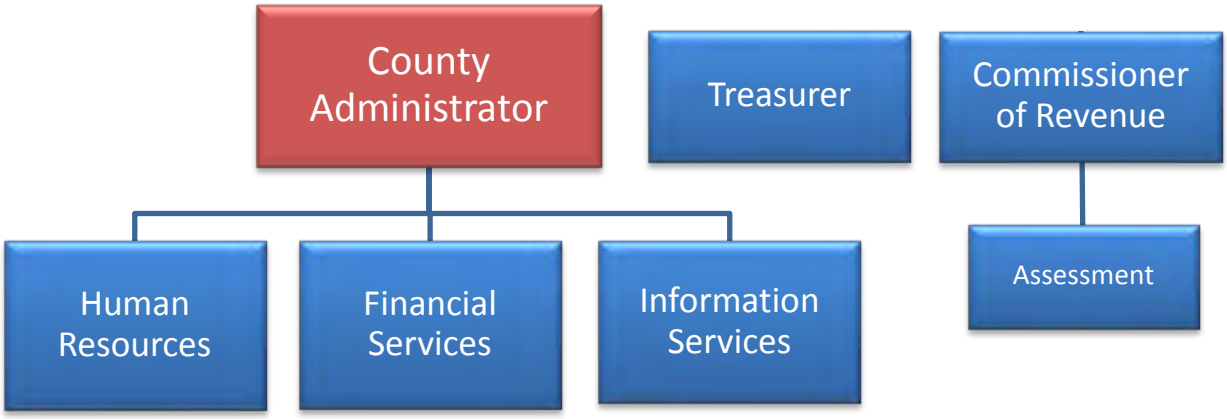
Executive Services Staffing

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

Department/Position	FY 2013	FY 2014	FY 2015
Board of Supervisors			
Seven Board Members	7	7	7
TOTAL FTEs	**7**	**7**	**7**
County Administration			
Administrative Assistant	1	1	1
Assistant County Administrator	0	0	1
Assistant to County Administration	1	1	1
County Administrator	1	1	1
Deputy Clerk	1	1	1
Deputy County Administrator	2	2	2
Internal Auditor	1	1	1
Management Analyst	1	1	1
Public Information Officer	1	1	1
TOTAL FTEs	**9**	**9**	**10**
County Attorney			
Assistant County Attorney	3	2	2
County Attorney	1	1	1
Deputy County Attorney	1	1	1
Legal Assistant II	1	0	0
Paralegal	2	3	3
Senior Assistant County Attorney	0	1	1
TOTAL FTEs	**8**	**8**	**8**
TOTAL FTEs Executive Services	**24**	**24**	**25**

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 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (function specific)	$1,709,533	$1,986,261	$1,642,482	$1,792,482	$1,965,098
TOTAL REVENUES	**$1,709,533**	**$1,986,261**	**$1,642,482**	**$1,792,482**	**$1,965,098**
EXPENDITURES: (by department)					
Human Resources	$752,808	$647,761	$706,968	$733,577	$735,432
Commissioner of Revenue	$1,396,717	$1,255,829	$1,326,251	$1,339,260	$1,378,769
Assessment	$851,741	$831,825	$904,339	$910,501	$905,204
Treasurer	$1,728,594	$1,708,912	$1,767,767	$1,780,352	$1,838,108
Financial Services	$1,926,330	$1,841,868	$2,006,370	$2,019,680	$2,116,807
Information Services	$5,992,667	$4,187,330	$5,065,892	$5,722,046	$4,627,635
TOTAL EXPENDITURES	**$12,648,857**	**$10,473,525**	**$11,777,587**	**$12,505,416**	**$11,601,955**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$7,573,068	$6,976,714	$7,777,334	$7,832,768	$8,143,025
Operating	$4,588,290	$3,187,291	$3,586,993	$4,329,641	$3,305,431
Capital	$487,499	$309,520	$413,260	$343,007	$153,499
TOTAL APPROPRIATED EXPENDITURES	**$12,648,857**	**$10,473,525**	**$11,777,587**	**$12,505,416**	**$11,601,955**
NET TAX SUPPORT	**$10,939,324**	**$8,487,264**	**$10,135,105**	**$10,712,934**	**$9,636,857**

Challenges and Opportunities –

- **Collection of delinquent accounts.** Due to the slow economy and increased unemployment, it is more difficult to collect overdue accounts that in the past would have been satisfied in a timely fashion. The Treasurer's office works with taxpayers to allow installment agreements, but this delays the receipt of revenue needed to operate the County.
- **Being responsive to changing requirements, standards, principles, and market conditions.** Staff is committed to responding appropriately to changing reporting requirements, accounting standards, best practices, and new requests from other County departments. Additionally, staff from the Assessment office continues to adapt to an ever changing and volatile real estimate market to produce credible assessments, while staff from the Information Services office is responding to increased citizen demand for "always available" access to County information and services through a variety of delivery methods.

2014 and 2015 Focus/Highlights –

- **Building a sustainable budget.** Staff assisted the Board of Supervisors (BOS) in the construction of the FY 2015 budget. Staff assists the Citizen Budget Review Committee (CBRC) as necessary and Staff serves on various committees such as the Transportation Committee, the Capital Construction Committee and assisting with the BOS Credit Card Committee, which was established to audit historical credit card data and provide revisions to the County's credit card and travel policies.
- **Bond rating upgrade.** In June 2013, the County's credit rating on General Obligation bonds was affirmed at AA+ by Fitch, AA+ by Standard & Poor's and Aa2 by Moody's.
- **2014 real property reassessment.** Staff completed the 2014 reassessment of real property.
- **County website upgrade.** Staff is working to upgrade the County website to an action-based navigation so citizens/businesses are guided by the information/action they are looking for, not which department webpage contains the requested information/action as the webpage is currently designed. (This is noted somewhere else – duplicate??)
- **Securing financing.** Staff secured the local financing necessary in FY 2014 for several road projects and school capital needs. In a separate issuance, staff was able to take advantage of an opportunity to reduce annual debt service costs by refunding School EDA bonds and Water/Sewer Revenue bonds.
- **Refinancing of bonds.** Staff will continue to review current bonds to determine if there is potential for refinancing to gain savings through lowered interest rates based on current market conditions.
- **Staff qualifications and training.** Staff will remain abreast of best practices and emerging trends in local government finance, procurement, assessment, and technology and will attend the necessary training to maintain all relevant certifications. Human Resources staff will diversify the training the County offers to be specific to individuals' professional advancement. Information Services staff will become trained and certified

in project management and emerging technologies. The Commissioner of Revenue's staff will receive updated training for State income tax processing. The Treasurer's staff will complete classes to maintain good standing with the Treasurers' Association of Virginia certification guidelines.

- **Talent management.** Human Resources staff will establish a talent management program to include planned succession and career guides for lateral and promotional opportunities.
- **Cross-training of department duties.** Staff will participate in cross-training of various departmental functions to ensure that multiple staff members are able to perform all duties. Additionally, Human Resources staff will offer customized training and professional development opportunities to meet departmental needs.
- **Radio System.** Implementation of the Public Safety Radio System began in FY 2013 with the anticipation that it will be fully operational in FY 2015. While the FY 2014 costs will be funded with cash, we anticipate the need to secure financing in future years to complete the project. Information Services (IS) staff is assigned the oversight of this project and additional IS staff has been added to support the system.
- **Financial System.** Funding was approved in FY 2012 to upgrade the current financial system. Staff began the preparation of the upgrade process in FY 2012, with implementation to occur in FY 2015 and FY 2016. Finance staff will meet with departments to incorporate departmental suggestions and needs into the upgrade. Further, Finance staff will provide training opportunities to County staff in the areas of grants and procurement.

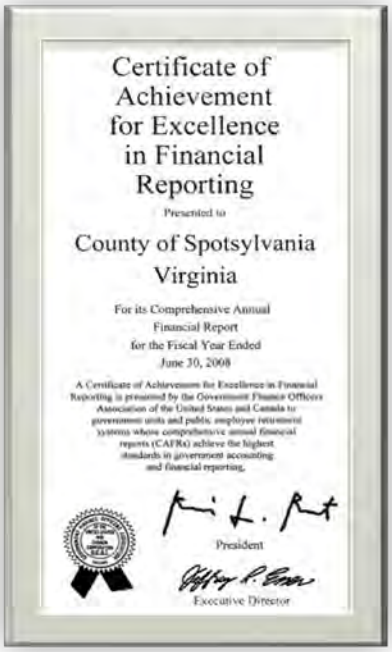
Long Term Goals –

- **Provide accurate real property assessments.** State Code requires the County to assess property at 100% of fair market value. Assessments are used to equitably distribute the costs of local governmental services and programs among all real property owners.
- **Provide timely and accurate financial information.** Staff will generate accurate, timely and relevant financial and statistical information, and ad hoc reporting to all levels of internal operations and external constituents. The information and reports will be meaningful and will provide information for strategic and fiscally responsible decision making. Additionally, staff will meet all official reporting requirements at the highest level possible.
- **Provide technical oversight and financial support to County departments.** Staff will provide customer-focused services, technical oversight, and financial management support to County departments to ensure adherence to all regulatory requirements, the County's financial policies and procedures, grant requirements, and to help maximize available resources. In addition, staff will provide assistance in the procurement of goods and services for the lowest cost and/or best value while complying with all procurement regulations.

- **Ensure accountability.** Staff will hold itself and other County departments accountable for remaining within all budgeted allocations. County funds will be accounted for accurately and receipts will be deposited and invested in a timely manner to ensure the best return.
- **Information technology.** Information Services will provide information technology across a broad range of technology services. Services include operational support; management and support of the public safety radio system; network maintenance and security; applications development and integration; project management; GIS; telephone service and support; and cable broadcasting of various County meetings.

Short Term Objectives –

- **Achieve awards and acknowledgments indicative of best practices.** Finance staff will achieve GFOA's Distinguished Budget Presentation Award and Certificate of Achievement for Excellence in Financial Reporting. Staff from the Commissioner of Revenue's office will achieve acknowledgement from the State's Auditor of Public Accounts as to the office's compliance, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds. The Treasurer's office staff is committed to maintaining office accreditation, as awarded by the Treasurers' Association of Virginia.


Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Spotsylvania Virginia

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

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

President

Executive Director

- **Construct budgets that are responsive to the BOS's direction.** Staff will provide professional recommendations concerning all aspects of the budget, and will ultimately construct a budget that is responsive to the BOS's direction.
- **Complete audits with no material weaknesses.** Staff will adhere to generally accepted accounting principles (GAAP) and will take appropriate budgetary and accounting actions during the course of the fiscal year to ensure the annual audit is completed with no material weaknesses.
- **Strive to achieve AAA bond rating.** Staff will exhibit effective leadership and a commitment to maintaining fiscal integrity to help guide the County to an AAA bond rating.
- **Periodic reassessment.** State Code requires the County to reassess property periodically, and the Virginia Constitution requires that such assessment be done at fair market value. County ordinance requires that the reassessment be performed every two years. Assessment office staff continues to focus on re-validating and updating property tax records through on-site neighborhood field reviews, as well as verifying and validating market sales which will become the basis for the 2016 reassessment.
- **Provide exemplary customer service.** Staff strives to provide professional, efficient and courteous customer service, and to provide "on-demand" access to appropriate information and services through the use of technology.

- **Improvements to Human Resources' Services.** Plans are being made to strengthen partnerships with new and existing benefits providers; implement revisions to the HR policies and procedures; establish a health and wellness program; increase the use of performance management tools; design and implement an employee engagement survey; establish a talent management model; and establish an additional Employee Recognition Program. Additionally, enhancements are expected for the recruitment and retention processes.
- **Streamline internal processes.** Staff will evaluate departmental policies and delivery of service in response to ever changing needs of the County. The departments within the Administrative Services function continuously examine daily processes to find ways to make them more efficient and cost effective, and seek ways to automate manual processes where appropriate.
- **Program budgeting.** When a new financial system is implemented in the next few years, Budget staff plans to make changes to financial tracking to allow departments to more easily track expenditures by program. It is expected that tracking by program will assist in the annual process of aligning expectations and resources.

Measures –

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Bond rating (Fitch/Moody's/S&P)	AA/Aa2/ AA+	AA+/Aa2/ AA+	AA+/Aa2/ AA+	AA+/Aa2/ AA+	AA+/Aa2/ AA+	AAA/Aaa/ AAA
Receipt of GFOA's certifications for the budget and CAFR documents	Yes/Yes	Yes/Yes	Yes/Yes	Yes/Yes	Yes/Yes	Yes/Yes
Annual audit with no material weaknesses	No[1]	Yes	Yes	Yes	Yes	Yes
Submission of quarterly budget reports within 1.5 months of close of quarter	4 operating 3 capital	4 operating 4 capital	4 operating 4 capital	4 operating 4 capital	4 operating 4 capital	4 operating 4 capital
Payrolls completed on time	26 of 26	26 of 26	26 of 26	26 of 26	26 of 26	26 of 26
Water & Sewer billing cycles completed on time	24 of 24	24 of 24	24 of 24	24 of 24	24 of 24	24 of 24
Variance of General Fund revenue from projections (initial budget/mid-year projections)[2]	4.0%/2.8%	2.8%/0.1%	1.4%/0.1%	1.1%/0.2%	1.5%/1.0%	±3%/±2%

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Percent of contracts with no successful bid protests	100%	100%	100%	100%	100%	100%
Average number of days to process IFBs from advertisement to submission to County Attorney for review	60 days	65 days[3]	59 days[3]	60 days	60 days	60 days
Average number of days to process RFPs from advertisement to submission to County Attorney for review	150 days	174 days[3]	150 days[3]	150 days	150 days	150 days
Number of parcels reassessed (calendar year)	n/a[4]	60,614	n/a[4]	61,500	n/a[4]	n/a
Assessment to sales ratio (calendar year)[5]	94.7%	90.5%[6]	88.8%[6]	90.5%	n/a[4]	100.0%
Percent of taxpayer-originated reassessment disputes (calendar year)	n/a[4]	0.7%	n/a[4]	1.0%	n/a[4]	0.0%
Real estate transfers (calendar year)	5,041	5,063	5,005	5,100	5,100	n/a
Number of tax relief applicants (calendar year)	909	956	991	970	1,000	n/a
Funds reclaimed through Sales Tax audits (calendar year)	$0	$10,382	$46,971	$10,000	$20,000	n/a
Business property returns processed (calendar year)	3,471	6,114[7]	5,942	6,000	6,100	n/a
Business license accounts (calendar year)	2,026	1,408	1,540	1,200	1,000	n/a
Transient occupancy returns processed (calendar year/per month)	32	54	55	56	56	n/a
Issuance of “no fee” motor vehicle license fees (calendar year)[8]	5,541[8]	3,199[8]	3,199	3,200	3,200	n/a
State income tax returns processed (calendar year)	10,124	16,296	14,274[9]	13,500	13,000	n/a

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Receipt of Accreditation from Treasurers Association of Virginia	Yes	Yes	Yes	Yes	Yes	Yes
Number of days original tax bills mailed prior to due date	30 days	30 days	30 days	30 days	30 days	30 days
Number of days delinquent tax bills mailed after due date	<45 days	<45 days	<45 days	<45 days	<45 days	<45 days
Timeliness of deposit for all funds received[10]	Within 24 hours of receipt	Within 24 hours of receipt	Within 24 hours of receipt	Within 24 hours of receipt	Within 24 hours of receipt	Within 24 hours of receipt
Collection rate of tax levy, 12 months after due date (calendar year)[11]	RE: 97% PP: 95%	RE: 99% PP: 96%	RE: 99% PP: 96%	RE: 95% PP: 90%	RE: 95% PP: 90%	RE: 95% PP: 90%
Percentage of property tax assessments determined to be uncollectible (calendar year)[12]	0.60%	1.24%	1.14%	<2%	<2%	<2%[13]

[1] Material weakness found related to School operations regarding inaccurate ARRA filing and exceeding appropriations for two funds requiring supplemental appropriations after year end.

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

[3] The figure increases in FY 2012 due to the transfer of an employee to Utilities, and begins to decrease in FY 2013 due to the hiring of a new position for Procurement in March 2013.

[4] Reassessments are completed in even years, so 2011, 2013 and 2015 are not reassessment years.

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

[6] The final figures from the State's study on 2012 will not be completed until Summer 2014. However, a preliminary mini study based on sales from November 2011 to February 2012 reflects a sales ratio of 90.5%. Likewise, the final figures from the State's study on 2013 will not be completed until Summer 2015. A preliminary mini study based on sales from November 2012 to February 2013 reflects a sales ratio of 88.8%.

[7] The FY 2012 actuals reflect a more accurate number of business filings due to the use of reporting from the new Avenity system.

[8] "No fee" motor vehicle license fees include volunteer fire/rescue members in addition to military/government vehicles, religious organizations, public service, rentals, handicap, veterans, and non-profit organizations. Decreases in FY 2011 and FY 2012 actuals are due mainly to a decrease in active fire/rescue members and eligibility auditing by staff.

[9] Decrease in CY 2013 actuals is due to taxpayers sending their tax returns directly to Richmond, electronic preparation/filing, or having their tax returns prepared at a business that gives them their refund immediately (with interest charged).

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

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

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

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

Overview of Administrative Services Departments

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

Human Resources

Purpose

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

Human Resources

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$585,215	$544,023	$559,319	$563,428	$584,942
Operating	$167,593	$103,738	$147,649	$167,785	$150,490
Capital		$0	$0	$2,364	$0
TOTAL APPROPRIATED EXPENDITURES	**$752,808**	**$647,761**	**$706,968**	**$733,577**	**$735,432**
NET TAX SUPPORT	**$752,808**	**$647,761**	**$706,968**	**$733,577**	**$735,432**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Inclusion of funding for the education tuition assistance program. Human Resources will review requests and determine eligibility.

Commissioner of the Revenue

Purpose

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

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

Commissioner of Revenue

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
State Compensation Board	$258,091	$252,547	$262,233	$262,233	$258,179
Land Use Application Fees	$1,000	$994	$1,000	$1,000	$1,000
Sale of Real Estate Cards	$200	$33	$50	$50	$25
TOTAL REVENUES	**$259,291**	**$253,574**	**$263,283**	**$263,283**	**$259,204**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,334,055	$1,196,986	$1,264,351	$1,278,360	$1,315,144
Operating	$62,361	$58,250	$61,900	$59,997	$60,125
Capital	$301	$593	$0	$903	$3,500
TOTAL APPROPRIATED EXPENDITURES	**$1,396,717**	**$1,255,829**	**$1,326,251**	**$1,339,260**	**$1,378,769**
NET TAX SUPPORT	**$1,137,426**	**$1,002,255**	**$1,062,968**	**$1,075,977**	**$1,119,565**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.

Assessment

Purpose

The Assessment Office is responsible for the appraisal of all real property in the County. Existing properties are reassessed every two years and are re-inspected at least once every six years. The most recent reassessment was completed January 1, 2014; the next reassessment will be completed January 1, 2016.

Assessment

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$814,538	$795,806	$835,113	$841,275	$850,101
Operating	$35,498	$34,317	$69,226	$68,957	$35,554
Capital	$1,705	$1,702	$0	$269	$19,549
TOTAL APPROPRIATED EXPENDITURES	**$851,741**	**$831,825**	**$904,339**	**$910,501**	**$905,204**
NET TAX SUPPORT	**$851,741**	**$831,825**	**$904,339**	**$910,501**	**$905,204**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Overall reduction due to FY 2015 being a non-reassessment year.

Treasurer

Purpose

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

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

Treasurer

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
Administrative Collection Fee	$335,000	$527,527	$350,000	$500,000	$450,000
State Compensation Board	$222,689	$211,568	$226,442	$226,442	$225,802
W/S Administrative Fee	$152,083	$152,083	$79,504	$79,504	$152,057
Transfer from Fire/EMS Fee Fund	$7,200	$7,200	$7,200	$7,200	$7,200
TOTAL REVENUES	**$716,972**	**$898,378**	**$663,146**	**$813,146**	**$835,059**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,451,184	$1,437,287	$1,479,090	$1,488,675	$1,513,202
Operating	$271,910	$266,624	$288,177	$288,177	$324,156
Capital	$5,500	$5,001	$500	$3,500	$750
TOTAL APPROPRIATED EXPENDITURES	**$1,728,594**	**$1,708,912**	**$1,767,767**	**$1,780,352**	**$1,838,108**
NET TAX SUPPORT	**$1,011,622**	**$810,534**	**$1,104,621**	**$967,206**	**$1,003,049**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Funding for two replacement copiers.
- Increase in funding for printing and binding and postal services.

Financial Services

Purpose

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

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

Financial Services

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
W/S Administrative Fee	$267,579	$267,579	$275,167	$275,167	$266,772
Sale of Surplus Property	$70,000	$109,707	$50,000	$50,000	$70,000
TOTAL REVENUES	**$337,579**	**$377,286**	**$325,167**	**$325,167**	**$336,772**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,349,842	$1,307,341	$1,443,962	$1,452,522	$1,555,605
Operating	$568,832	$526,964	$557,408	$557,558	$561,202
Capital	$7,656	$7,563	$5,000	$9,600	$0
TOTAL APPROPRIATED EXPENDITURES	**$1,926,330**	**$1,841,868**	**$2,006,370**	**$2,019,680**	**$2,116,807**
NET TAX SUPPORT	**$1,588,751**	**$1,464,582**	**$1,681,203**	**$1,694,513**	**$1,780,035**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Funding for the conversion of a part-time Accounting Technician I (Grants) to full-time.
- Increase in funding for postal services.

Information Services

Purpose

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

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

Information Services

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
Antenna Tower Rental	$239,702	$263,548	$285,886	$285,886	$295,063
GIS Fees	$100,000	$133,382	$100,000	$100,000	$100,000
Annual PEG Fee Grant	$53,489	$57,593	$0	$0	$134,000
Miscellaneous	$2,500	$2,500	$5,000	$5,000	$5,000
TOTAL REVENUES	**$395,691**	**$457,023**	**$390,886**	**$390,886**	**$534,063**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$2,038,234	$1,695,271	$2,195,499	$2,208,508	$2,324,031
Operating	$3,482,096	$2,197,398	$2,462,633	$3,187,167	$2,173,904
Capital	$472,337	$294,661	$407,760	$326,371	$129,700
TOTAL APPROPRIATED EXPENDITURES	**$5,992,667**	**$4,187,330**	**$5,065,892**	**$5,722,046**	**$4,627,635**
NET TAX SUPPORT	**$5,596,976**	**$3,730,307**	**$4,675,006**	**$5,331,160**	**$4,093,572**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Increase in funding for lease of property for radio towers, and education and training, which is offset by a decrease in funding for consulting services, other professional services, maintenance service contracts, and software applications.
- Increase in funding due to the transfer of two Utilities Engineer Technicians (GIS) from Utilities to Information Services. Utilities will reimburse the General Fund for their share of work performed by these two employees.
- Reduction in the computer equipment line item due to funding being moved to the Capital Improvement Plan.
- Reduction in funding related to delaying the hiring of the Radio Network Engineer until FY 2016.

Administrative Services Staffing

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

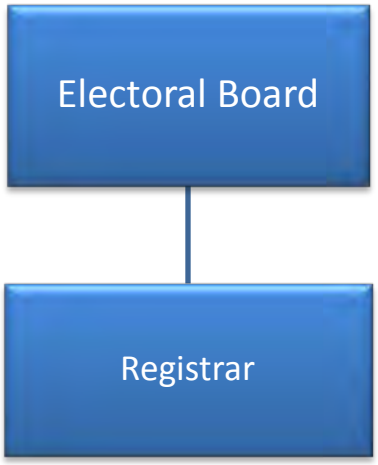
Department/Position	FY 2013	FY 2014	FY 2015
Human Resources			
Director	1	1	1
Human Resources Analyst	2	2	2
Human Resources Generalist	0	1	1
Human Resources Specialist	1	0	0
Human Resources Technician	2	2	2
Secretary	0.75	0	0
TOTAL FTEs	**6.75**	**6**	**6**
Commissioner of the Revenue			
Assistant to the Commissioner of the Revenue	1	1	1
Business License Clerk	1	1	1
Business Property Technician	1	1	1
Chief Deputy Commissioner of the Revenue	1	0	0
Commissioner of the Revenue	1	1	1
Deputy II	5	5	5
Deputy II – State Income	2	1	1
Deputy III – State Income	0	1	1
Personal Property Clerk	5	5	5
Personal Property Supervisor	1	1	1
Personal Property Technician	1	1	1
Real Estate Supervisor	1	1	1
Tax Auditor	1	1	1
TOTAL FTEs	**21**	**20**	**20**
Assessment			
Appraiser II	4	4	4
Appraiser III/CAMA Technician Analyst	1	1	1
Appraiser Supervisor/CAMA Technician Analyst	1	1	1
Appraiser Trainee	1.63	1.63	1.63
Chief Real Estate Appraiser	1	1	1
Deputy Clerk II	1	1	1
Office Manager II	1	1	1
TOTAL FTEs	**10.63**	**10.63**	**10.63**

Department/Position	FY 2013	FY 2014	FY 2015
Treasurer			
Account Clerk I	5.25	5.25	5.25
Account Clerk II	4.75	5	5
Accounting Technician	2	2	2
Cashier	2	2	2
Cashier Coordinator	1	1	1
Chief Deputy Treasurer	2	2	2
Collections Technician	1	1	1
Deputy IV	2	2	2
Treasurer	1	1	1
TOTAL FTEs	**21.00**	**21.25**	**21.25**
Finance & Management Services			
Account Clerk I	0.75	0.50	0.50
Accountant	1	1	1
Accounting Manager	1	1	1
Accounting Technician I	1.50	2.00	2.50
Accounting Technician II	2	2.50	2.50
Accounting Technician III	1	0	0
Budget Analyst I	0	1	1
Budget Manager	1	1	1
Controller	0	1	1
Director	1	1	1
Grants Manager	1	1	1
Payroll Administrator	1	1	1
Procurement Manager	1	1	1
Procurement Officer I	1	1	1
Procurement Officer II	1	1	1
Senior Budget Technician	1	0	0
Senior Financial Analyst	1	1	1
TOTAL FTEs	**16.25**	**17.00**	**17.50**

Department/Position	FY 2013	FY 2014	FY 2015
Information Services			
Application Development Manager	1	1	1
Assistant Director	1	1	1
Clerk Typist	0.50	0.50	0.50
Director	1	1	1
GIS Manager	1	0	0
GIS Specialist	1	1	1
GIS Technician	3	3	3
Imaging Technician	1	1	1
IT Applications Analyst	5	5	5
IT Business Analyst	1	1	1
Lead GIS Specialist	1	1	1
Network Engineer	1	1	1
Network Support Specialist	2	2	2
Office Manager I	1	1	1
Operations Manager	1	1	1
PC Technician	4.50	5	5
Radio Network Engineer	0	1	1
Senior PC Technician	1	1	1
Telecommunications Specialist	1	1	1
Utilities Engineer Technician	0	0	2
TOTAL FTEs	**28**	**28.50**	**30.50**
TOTAL FTEs Administrative Services	**103.63**	**103.38**	**105.88**

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.



Challenges and Opportunities –

- **Small staff working for 83,000 voters.** It is the Registrar's top priority to meet the expectations and requirements of the county's registered voters. With just 3.50 full-time equivalent positions working in the office, staff attends to the business of 83,000 registered voters, keeps abreast of any new laws or regulations, attends necessary training, and provides training to poll workers. Many new requirements placed on the office, such as the implementation of electronic poll books, begin as challenges, but result in better opportunities for the county's voters.
- **Absentee voting occurring in October.** The month of October is the Registrar's busiest month since absentee voting has become more prevalent. Absentee voting is available for 45 days before elections. During that time, absentee voting is occurring in-person in the Registrar's office and through the mail. At the same time, staff is completing new voter registrations, processing changes to existing voter registrations, preparing reports for candidates and party representatives, coordinating the preparation of polling places for Election Day, programming voting machines and electronic poll books and testing for accuracy, and helping the public with general questions.
- **Recruitment of election officials.** Efforts continue to recruit and retain quality election officials and staff is exploring ways to effectively recruit election officials as many longtime, experienced election officials can no longer serve.

2014 and 2015 Focus/Highlights –

- **Implementation of new software.** In June 2013, our current electronic poll book software was upgraded to a more user friendly application. The software was a success during the 2013 General Election and will prove even more valuable during the next dual primary election.
- **Implementation of new voting machines.** Prior to the next presidential election, the State is requiring that all localities purchase and operate optical scan voting equipment (paper/scanner machines). Currently using WINvote touchscreen machines which will be kept and maintained, for as long as possible, for the visually and hearing impaired citizens to use.
- **Training.** Staff is working to complete mandatory State training, and will work to ensure additional training on electronic poll books, WINvote voting machines, and optical scan voting machines is provided to election officials.

Long Term Goals –

- **Provide registration and voting opportunities.** It is the Registrar's responsibility to provide voter registration and voting opportunities to the residents of Spotsylvania County. Each year, the staff registers seniors at local high schools. Additionally, voters may register at the Registrar's Office, at DMV, or online.
- **Ensure proper operation and direction of all elections.** Staff educates the public and reminds citizens of deadlines, precinct changes, and election dates. Notifications are

provided through local newspapers, the County's website, communication with the chairperson of each party, and the Registrar's Facebook page.

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

Short Term Objectives –

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

Measures –

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Number of registered voters	76,785	82,509	81,791	84,500	85,200	n/a
Number of transactions involving changes to citizens' records	6,249	22,278	20,632	19,000	21,100	n/a
Number of electronic poll books prepared	59	165	178	155	170	n/a
Number of WINvote voting machines prepared	123	325	255	230	160	n/a
Number of absentee ballots issued	1,225 (1 election)	6,953 (3 elections)	3,875	4,000 (2 elections)	3,650	n/a

Overview of Voter Services Department

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

Electoral Board/Registrar

Purpose

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

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

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (function specific)					
State Funding	$61,254	$50,574	$60,000	$60,000	$60,000
TOTAL REVENUES	**$61,254**	**$50,574**	**$60,000**	**$60,000**	**$60,000**
EXPENDITURES: (by department)					
Electoral Board/Registrar	$319,808	$300,164	$311,576	$314,499	$370,626
TOTAL EXPENDITURES	**$319,808**	**$300,164**	**$311,576**	**$314,499**	**$370,626**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$205,682	$193,672	$219,494	$222,417	$236,221
Operating	$114,126	$106,492	$91,082	$90,734	$97,805
Capital		$0	$1,000	$1,348	$36,600
TOTAL APPROPRIATED EXPENDITURES	**$319,808**	**$300,164**	**$311,576**	**$314,499**	**$370,626**
NET TAX SUPPORT	**$258,554**	**$249,590**	**$251,576**	**$254,499**	**$310,626**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Increase in funding for postal services and the addition of a cell phone which is shared by staff.

Voter Services Staffing

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

Department/Position	FY 2013	FY 2014	FY 2015
Registrar			
Assistant Registrar	0.50	0.50	0.50
Assistant Registrar/Voting Machine Technician	0.75	1	1
Chief Deputy Registrar	1	1	1
Registrar	1	1	1
TOTAL FTEs	**3.25**	**3.50**	**3.50**
TOTAL FTEs Voter Services	**3.25**	**3.50**	**3.50**

COUNTY OF SPOTSYLVANIA · VIRGINIA
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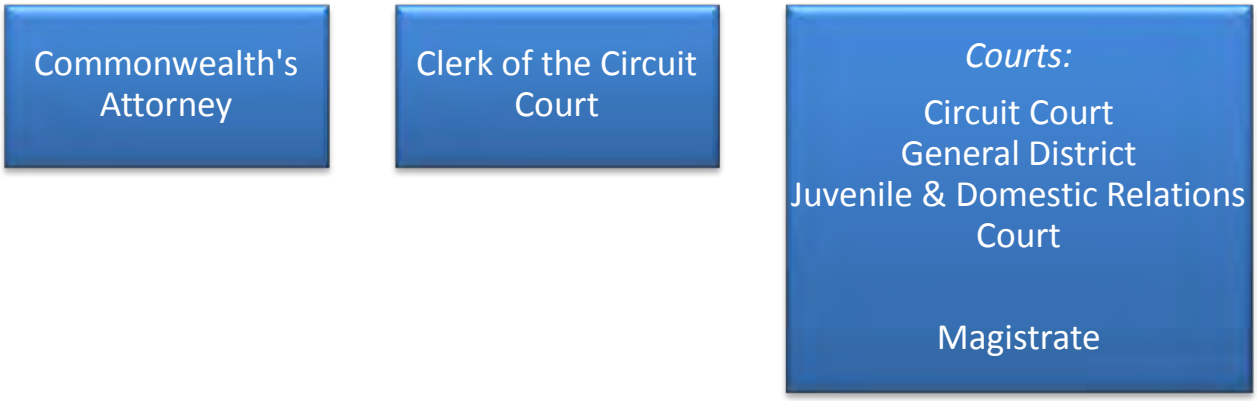
Judicial Administration

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



	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (function specific)	$1,918,319	$1,796,498	$1,936,954	$2,053,640	$1,900,203
TOTAL REVENUES	**$1,918,319**	**$1,796,498**	**$1,936,954**	**$2,053,640**	**$1,900,203**
EXPENDITURES: (by department)					
Circuit Court	$209,588	$207,587	$211,037	$212,408	$222,858
General District Court	$25,180	$21,755	$33,680	$33,680	$69,984
Magistrate	$36,688	$30,722	$7,016	$7,016	$6,591
Juvenile & Domestic Relations Court	$38,007	$36,870	$37,357	$37,357	$40,603
Clerk of the Circuit Court	$1,540,880	$1,472,476	$1,516,155	$1,619,350	$1,554,376
Commonwealth's Attorney	$2,201,006	$2,004,401	$2,045,119	$2,153,373	$2,146,480
TOTAL EXPENDITURES	**$4,051,349**	**$3,773,811**	**$3,850,364**	**$4,063,184**	**$4,040,892**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$3,483,948	$3,308,053	$3,418,593	$3,444,813	$3,542,841
Operating	$544,505	$434,150	$430,871	$615,631	$488,051
Capital	$22,896	$31,608	$900	$2,740	$10,000
TOTAL APPROPRIATED EXPENDITURES	**$4,051,349**	**$3,773,811**	**$3,850,364**	**$4,063,184**	**$4,040,892**
NET TAX SUPPORT	**$2,133,030**	**$1,977,313**	**$1,913,410**	**$2,009,544**	**$2,140,689**

Challenges and Opportunities –

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

2014 and 2015 Focus/Highlights –

- **Prosecution of criminal cases.** The focus of the Commonwealth's Attorney's office is the prosecution of nearly 18,000 criminal cases each year.
- **Technology.** The Clerk of the Circuit Court will install a new, more efficient land records system to preserve the official County records. The Commonwealth's Attorney will implement a new case management/felony tracking software which replaces current outdated software.
- **Training.** Staff is completing state-sponsored training to ensure sufficient knowledge of and compliance with new laws and procedures.

Long Term Goals –

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

Short Term Objectives –

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

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

Measures –

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Annual crime rate[1] (calendar year)	4.8%	4.8%	4.8%	5%	5%	4%[2]
Ratio of prosecutors to Sheriff's Office sworn officer positions (calendar year)	1:20	1:20	1:20	1:20	1:20	1:20
Annual caseload per prosecutor (calendar year)	1,792	1,666	1,666	1,789	1,895	1,800
Number of criminal cases prosecuted in all three courts (calendar year)	16,124	14,990	16,000	17,000	18,000	n/a
Number of crime victims and witnesses served by Victim/Witness	1,527	1,283	1,265	1,300	1,300	n/a

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Percent of statutory and legal requirements met for criminal, civil, and probate filings (calendar year)	100%	100%	100%	100%	100%	100%
Percent of land recordings officially filed within one day of receipt (calendar year)	100%	100%	100%	100%	100%	100%
Percent of Clerk's Office employees who have received professional training (calendar year)	10%	10%	10%	10%	10%	100%

[1] Per The Virginia State Police "Crime in Virginia" report.
[2] Same crime rate as 1988 when Commonwealth's Attorney was first elected and County was more rural.

Overview of Judicial Administration Departments

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

Circuit Court

Purpose

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

Circuit Court

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
Reimbursement from other localities	$38,100	$44,948	$39,100	$39,100	$0
TOTAL REVENUES	**$38,100**	**$44,948**	**$39,100**	**$39,100**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$194,620	$196,218	$196,680	$198,051	$208,179
Operating	$14,968	$11,369	$14,357	$14,357	$14,679
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$209,588**	**$207,587**	**$211,037**	**$212,408**	**$222,858**
NET TAX SUPPORT	**$171,488**	**$162,639**	**$171,937**	**$173,308**	**$222,858**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.

General District Court

Purpose

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

General District Court

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$25,180	$21,755	$33,680	$33,680	$59,984
Capital	$0	$0	$0	$0	$10,000
TOTAL APPROPRIATED EXPENDITURES	**$25,180**	**$21,755**	**$33,680**	**$33,680**	**$69,984**
NET TAX SUPPORT	**$25,180**	**$21,755**	**$33,680**	**$33,680**	**$69,984**

Magistrate

Purpose

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

Magistrate

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
Reimbursement - City of Fredericksburg	$15,592	$13,902	$0	$0	$0
TOTAL REVENUES	**$15,592**	**$13,902**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$34,453	$27,969	$6,116	$6,116	$6,591
Capital	$2,235	$2,753	$900	$900	$0
TOTAL APPROPRIATED EXPENDITURES	**$36,688**	**$30,722**	**$7,016**	**$7,016**	**$6,591**
NET TAX SUPPORT	**$21,096**	**$16,820**	**$7,016**	**$7,016**	**$6,591**

Juvenile and Domestic Relations Court

Purpose

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

Juvenile & Domestic Relations Court

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel		$0	$0	$0	$0
Operating	$38,007	$36,870	$37,357	$37,357	$40,603
Capital		$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$38,007**	**$36,870**	**$37,357**	**$37,357**	**$40,603**
NET TAX SUPPORT	**$38,007**	**$36,870**	**$37,357**	**$37,357**	**$40,603**

Clerk of the Circuit Court

Purpose

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

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

Clerk of the Circuit Court

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
State Compensation Board	$704,651	$684,639	$715,403	$789,343	$704,799
Excess Fees of Clerk	$120,000	$148,406	$120,000	$120,000	$140,000
Subscription Fees	$44,000	$45,750	$44,000	$44,000	$44,000
Copying Fees	$15,000	$15,929	$15,000	$15,000	$16,000
Grants	$22,989	$22,989	$0	$18,436	$0
TOTAL REVENUES	**$906,640**	**$917,713**	**$894,403**	**$986,779**	**$904,799**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,317,846	$1,264,334	$1,311,015	$1,321,969	$1,347,565
Operating	$220,063	$200,121	$205,140	$295,541	$206,811
Capital	$2,971	$8,021	$0	$1,840	$0
TOTAL APPROPRIATED EXPENDITURES	**$1,540,880**	**$1,472,476**	**$1,516,155**	**$1,619,350**	**$1,554,376**
NET TAX SUPPORT	**$634,240**	**$554,763**	**$621,752**	**$632,571**	**$649,577**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.

Commonwealth's Attorney

Purpose

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

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

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

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

Commonwealth's Attorney

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
State Compensation Board	$741,439	$718,550	$785,269	$785,269	$788,300
Victim/Witness Grant	$106,055	$25,592	$106,055	$106,055	$106,055
VA Domestic Violence Grant & Other grants	$41,012	$41,012	$40,000	$49,310	$40,000
Commonwealth Attorney's Fees	$5,000	$26,756	$5,000	$20,000	$15,000
Forfeiture/Seizure	$64,481	$8,025	$67,127	$67,127	$46,049
TOTAL REVENUES	**$957,987**	**$819,935**	**$1,003,451**	**$1,027,761**	**$995,404**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,971,482	$1,847,501	$1,910,898	$1,924,793	$1,987,097
Operating	$211,834	$136,066	$134,221	$228,580	$159,383
Capital	$17,690	$20,834	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$2,201,006**	**$2,004,401**	**$2,045,119**	**$2,153,373**	**$2,146,480**
NET TAX SUPPORT	**$1,243,019**	**$1,184,466**	**$1,041,668**	**$1,125,612**	**$1,151,076**

Commonwealth's Attorney *continued*

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Funding for maintenance of the case management software system.

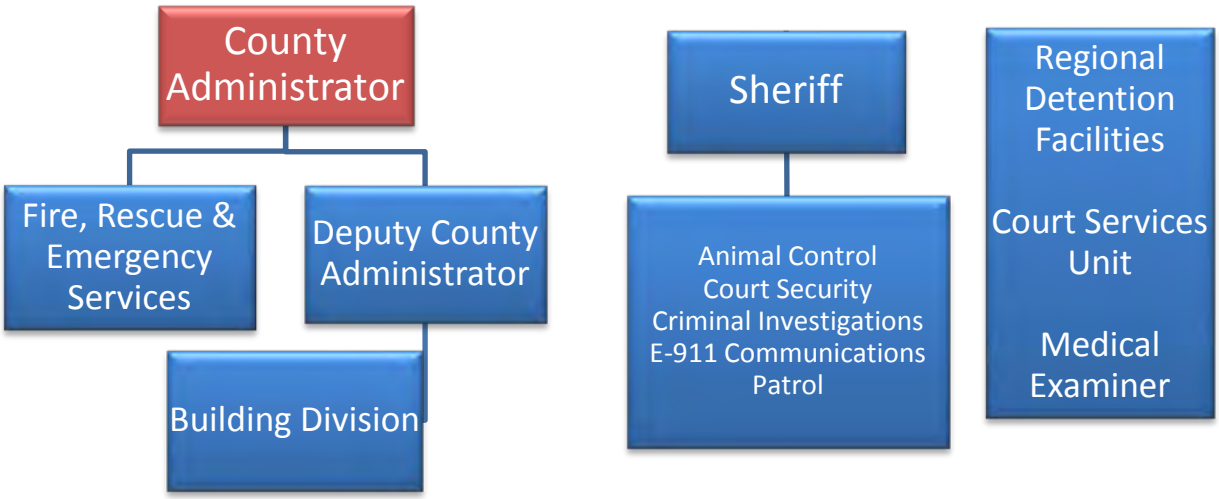
Judicial Administration Staffing

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

Department/Position	FY 2013	FY 2014	FY 2015
Circuit Court			
Judicial Legal Assistant	2.50	2.50	2.50
TOTAL FTEs	**2.50**	**2.50**	**2.50**
Clerk of the Circuit Court			
Assistant Chief Deputy - Circuit Court	1	1	1
Chief Deputy - Clerk of Courts	1	1	1
Clerk of the Circuit Court	1	1	1
Deputy Clerk I	0.75	1.38	1.38
Deputy Clerk II	3	3	3
Deputy Clerk III	6	6	6
Deputy Clerk IV	5	5	5
Probate Specialist	1	1	1
TOTAL FTEs	**18.75**	**19.38**	**19.38**
Commonwealth's Attorney			
Assistant Commonwealth's Attorney	6.50	5.50	5.50
Commonwealth's Attorney	1	1	1
Deputy Commonwealth's Attorney	2	2	2
Legal Assistant I	2	2	2
Legal Assistant II	1	1	1
Legal Assistant Supervisor	1	1	1
Senior Assistant Commonwealth's Attorney	0	1	1
Senior Legal Assistant	3	3	3
Victim Witness Assistant Director	1	1	1
Victim Witness Director	1	1	1
TOTAL FTEs	**18.50**	**18.50**	**18.50**
TOTAL FTEs Judicial Administration	**39.75**	**40.38**	**40.38**

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 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (function specific)	$13,714,123	$13,895,501	$13,743,889	$13,952,445	$13,672,871
TOTAL REVENUES	**$13,714,123**	**$13,895,501**	**$13,743,889**	**$13,952,445**	**$13,672,871**
EXPENDITURES: (by department)					
Sheriff	$20,408,659	$20,124,588	$20,439,304	$22,088,374	$22,088,379
Fire, Rescue & Emergency Management	$17,324,188	$17,315,328	$17,369,861	$18,318,393	$18,072,698
Regional Detention Facilities	$6,359,218	$6,322,961	$5,413,349	$5,427,308	$5,610,744
Court Services Unit	$254,729	$254,601	$264,881	$266,251	$331,494
Medical Examiner	$1,500	$400	$500	$500	$500
Building Division	$1,830,243	$1,757,414	$1,812,952	$1,825,961	$1,913,805
SUBTOTAL - APPROPRIATED EXPENDITURES	**$46,178,537**	**$45,775,292**	**$45,300,847**	**$47,926,787**	**$48,017,620**
Fire EMS Service Fee Transfers Out	$2,609,443	$2,681,917	$2,614,893	$2,614,893	$2,738,937
Transfer to General Fund - Building Division	$255,803	$223,042	$187,982	$187,982	$219,116
TOTAL EXPENDITURES	**$49,043,783**	**$48,680,251**	**$48,103,722**	**$50,729,662**	**$50,975,673**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$31,652,196	$32,506,980	$32,660,193	$33,598,671	$34,662,236
Operating	$13,034,906	$11,906,929	$11,317,916	$12,667,622	$12,027,761
Capital	$1,491,435	$1,361,383	$1,322,738	$1,660,494	$1,327,623
TOTAL APPROPRIATED EXPENDITURES	**$46,178,537**	**$45,775,292**	**$45,300,847**	**$47,926,787**	**$48,017,620**
NET TAX SUPPORT	**$35,329,661**	**$34,784,750**	**$34,359,833**	**$36,777,217**	**$37,302,802**

Challenges and Opportunities –

- **Ensuring 24/7 Fire and EMS coverage.** The County strives to provide 24/7 fire and EMS coverage to all parts of the County through a combination of career and volunteer personnel. Fire and EMS is in critical need of additional staffing to fill weekend and nighttime gaps, and efforts are being made to retain current volunteers.
- **Unfunded Mandates.** The Virginia General Assembly approved several items including funding for additional judges and extending the mental health emergency custody period, both of which required the County to fund additional staff in the Sheriff's office.

2014 and 2015 Focus/Highlights –

- **Staffing Improvements.** Fire/Rescue is actively engaging our volunteer partners through participation, collaboration, and coordination in an attempt to focus on successful resource deployment strategies. These strategies seek not only to assure an adequate emergency response to all areas of the county 24/7, but also to give our combination system the opportunity to build upon successes being realized through our partnerships. In addition to considering alternative methods of staffing with future personnel, the reorganization of existing personnel within the department should provide greater response capability, while minimizing the use and cost of overtime to maintain minimum staffing as a result of planned and unplanned leave.
- **Training improvements.** Restructuring of the Fire/Rescue comprehensive training plan is also a method that will be used to strengthen the department, while achieving the goal of assuring qualified personnel are available to respond to all areas of the County 24/7. This reorganized plan to provide increased flexibility for participation and greater depth in departmental training should give all responders the ability to be successful in their fire and EMS career, whether career or volunteer.
- **Recruitment.** Fire/Rescue efforts continue in support of the recruitment and retention of volunteers, with specific focus on retaining existing members. Staff participated in the Virginia Fire Chiefs' Association recruitment program to use GIS analysis to improve recruitment efforts.
- **Enhancement of ALS coverage.** Through the implementation of the Enhanced Staffing Program (ESP), career staff hours have been extended at three stations to staff three engines and three medic units deployed throughout the County to bridge gaps in coverage and allow the availability of ALS service to the citizens. In an effort to reduce ALS turnover, the FY 2015 budget includes funding to provide stipends for ALS providers.
- **Continuation of Fire/EMS building program.** Fire/Rescue Co. 5 (Chancellor) and Co. 11 (Lee Hill area) stations will be complete and operational by January 2016.

- **Community Outreach.** The Sheriff's office has increased the amount of crime prevention training and services for businesses and citizens, in addition to establishing a working relationship and strategy with the National Guard in the event of a local emergency. Fire/Rescue continues to provide public education services on fire safety.
- **Parking Enforcement.** Parking violations are a nuisance to citizens and create public safety issues when fire lanes are involved. The FY 2014 budget included the addition of two part-time positions to assist patrol. While these positions will focus on parking violations, their presence will also serve as a crime deterrent. Fines collected from the violations are anticipated to generate revenue that will exceed the cost of the new unit.
- **"No kill" Animal Shelter.** The Sheriff and Animal Control staff will continue the shift to a "no kill" animal shelter. A "no kill" animal shelter does not euthanize animals for space. Euthanasia occurs only for animals that are ill or considered dangerous.
- **Technology enhancements.** The Sheriff's office will enhance crime scene processing through new software and equipment, along with increased investigational techniques. Staff continues to encourage more contact with the citizens through Facebook, Twitter and a more user friendly Sheriff's office website.

Long Term Goals –

- **Protecting life and property, and reducing the fear of crime.** The Sheriff's office staff will ensure a secure community through the provision of high quality law enforcement.

The Building Department protects citizens through plan review and the inspection of structures to ensure compliance with state and local building codes. Additionally, the Fire Marshal's office will provide life safety service through occupancy fire inspections, origin and cause fire investigations, and public education programs. The CSU provides specialized services, staff supervision and administrative support to meet the needs of youth involved with the Juvenile Court.
- **24/7 Fire/EMS service.** Fire and EMS will provide high quality service and emergency response to citizens of and visitors to the County through a combination of fully trained career staff and volunteers. Fire and EMS will strive to mitigate emergencies for citizens and visitors through public education programs, and Fire Marshal occupancy inspections.
- **Humane treatment of animals.** The County's Animal Control officers are dedicated to educating and serving the community to ensure the humane treatment of all animals.
- **Services to juveniles.** The CSU will provide intake services, probation and parole services, and other ancillary services as deemed appropriate by the Juvenile and Domestic Relations Court. The CSU enhances public safety by holding juveniles

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

Short Term Objectives –

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

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

Measures –

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Annual crime rate[1] (calendar year)	4.8%	4.8%	4.8%	5%	5%	4%[2]
Average number of calls for service per deputy per quarter (calendar year)	812	592	546	916	950	600
Quarterly average response time (in minutes) for law enforcement service calls (calendar year):						
• Emergency:	5.63	6.20	6.41	6.25	6.25	5.00
• Non-emergency:	6.95	7.51	8.38	6.50	6.50	6.00
Quarterly average clearance rate of Sheriff's cases (calendar year)	27.9%	28.6%	TBD	29%[3]	30%	30%
Percentage of emergency 911 calls answered on first ring (calendar year)	91%[4]	95%	95%	97%	99%	100%
Percentage of non-emergency 911 calls answered within three rings (calendar year)	98%	98%	97%	98%	99%	100%
Number of deputy hours used for prisoner transport (calendar year)	1,866	2,716	3,410	4,100	3,409	3,409
Number of prisoner transports (calendar year)	312	473	516	710	566	566
Percentage of emergency 911 calls answered on first ring (calendar year)	91%[4]	95%	95%	97%	99%	100%
Percentage of non-emergency 911 calls answered within three rings (calendar year)	98%	98%	97%	98%	99%	100%

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Number of deputy hours used for prisoner transport (calendar year)	1,866	2,716	3,410	4,100	3,409	3,409
Number of prisoner transports (calendar year)	312	473	516	710	566	566
Percentage of animal control calls responded to within (calendar year): • 15 minutes: • 16-30 minutes: • More than 30 minutes:	 60% 28% 12%	 51% 24% 25%	 54% 24% 22%	 64% 28% 8%	 64% 28% 8%	 65% 25% 10%
Percentage of customers satisfied with animal shelter services (calendar year)[5]	98%	95%	100%	100%	100%	100%
Animal adoption rate (calendar year)	52%	60%	68%	75%	75%	75%
Animal euthanasia rate (calendar year)	48%	40%	32%	30%	27%	25%
Compliance rate of spay/neuter program (calendar year)	100%	100%	100%	100%	100%	100%
Number of enforcements on found animal violations (calendar year)	1,122	1,100	680	1,300	1,200	1,200
Percentage of County's 10 Fire/Rescue stations staffed 24/7 • Fire: • EMS: • ALS as % of EMS staffing	 83.1% 80.7% 50.8%	 90%[6] 90%[6] 60%[6]	 100% 100% 100%	 100% 100% 100%	 100% 100% 100%	 100% 100% 100%
Average Fire/Rescue response time for rural areas (in minutes: seconds)	10:09	9:38	9:37	9:00	9:00	8:00
Average Fire/Rescue response time for urban areas (in minutes: seconds)	8:17	8:06	8:05	7:00	7:00	6:00
Percent of responders meeting required minimum training standards	n/a	45%	38%[7]	60%[8]	70%	95%[9]
Percentage of probation-serving youths in school or employed prior to release from probation (calendar year)	89%	93%	89.5%	>90%	>90%	100%

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Percentage of paroled youth in school or employed prior to release from supervision	n/a	78%	100%	>75%	>75%	100%
Monthly contact compliance officers have with youth	n/a	99%	99%	>95%	>95%	100%
Percentage of youth who are charged with new offenses within one year of being released from formal supervision[10]	n/a	24%	25.2%	27%	27%	20%
Timeliness of residential and commercial building plan reviews (in days)	Res: 6.5 Comm: 6.4	Res: 7.6 Comm: 6.6	Res: 8.5 Comm: 7.8	Res: 10 Comm: 10	Res: 10 Comm: 10	Begin within 10 days of receipt
Number of cases of Code enforcements related to inspections and plan review	1	2	2	0	4	0

[1] Per the Virginia State Police "Crime in Virginia" report.
[2] Same crime rate as 1988 when Commonwealth's Attorney was first elected and County was more rural.
[3] Based on the average clearance rate for calendar years 2008, 2009, 2010 and 2011.
[4] Severe storms and an earthquake impacted this number.
[5] Based on responses to a user survey.
[6] Staffing levels of 6 fire stations and 4 EMS stations have increased to 98% or better.
[7] The decrease is due in part to a large influx of people joining the system matched by people leaving the system; and the need for accurate data tracking which FREM continues to work with the various agencies to resolve.
[8] The development of standards based on the FREM Minimum Qualifications & Certifications SOP should show positive dividends towards the end of FY 14.
[9] Due to turnover in staff, this figure will never reach 100%.
[10] The State average is 31%.

Overview of Public Safety Departments

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

Sheriff

Purpose

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

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

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

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

As part of its continued pursuit of excellence in law enforcement, the Sheriff's Office successfully achieved its Re-Accreditation Certification from the Virginia Law Enforcement Professional Standards Commission in December 2010 and is up for re-accreditation in November 2014. This achievement demonstrates the department's effort to ensure that policing best practices are broadly and consistently applied throughout the organization.

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

Sheriff *continued*

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

Sheriff

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
State Compensation Board	$3,298,347	$3,263,320	$3,331,626	$3,331,626	$3,292,818
E-911 Taxes	$1,347,737	$1,347,737	$1,347,737	$1,347,737	$1,347,737
County Court Fines	$550,000	$483,693	$728,000	$450,000	$450,000
Sheriff Local Services	$170,000	$181,385	$150,000	$150,000	$175,000
Wireless E-911 Surcharge	$170,000	$153,706	$170,000	$170,000	$170,000
Courthouse Security Fees (Clk of Court)	$212,000	$142,310	$190,000	$150,000	$150,000
Other Sheriff Fees (Chgs for Svcs)	$100,000	$112,177	$100,000	$100,000	$100,000
Dog Tag Licenses	$78,000	$72,377	$78,000	$78,000	$78,000
Animal Shelter Fees	$94,000	$73,289	$85,000	$85,000	$70,000
Gun Permits	$30,000	$89,642	$40,000	$40,000	$40,000
Reimb Extradition of Prisoners	$30,000	$3,762	$25,000	$25,000	$25,000
Rabies Vaccinations	$8,000	$7,890	$8,000	$8,000	$8,000
Sheriff's Fees	$4,099	$1,319	$4,099	$4,099	$4,099
Veh Reg Dog/Cat Sterilization	$3,000	$3,535	$3,500	$3,500	$3,500
Insurance Claim Revenue	$48,000	$67,421	$0	$0	$0
Grant Revenues	$134,734	$62,823	$0	$209,324	$0
ARRA Funding	$38,548	$38,548	$0	$0	$0
Sheriff & Animal Control Court Restitution	$0	$1,794	$0	$0	$0
Forfeiture/Seizure	$0	$78,924	$0	$222,440	$0
TOTAL REVENUES	**$6,316,465**	**$6,185,652**	**$6,260,962**	**$6,374,726**	**$5,914,154**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$16,553,664	$16,863,414	$17,245,431	$17,907,844	$18,613,009
Operating	$2,623,624	$2,110,236	$2,152,365	$2,963,974	$2,325,572
Capital	$1,231,371	$1,150,938	$1,041,508	$1,216,556	$1,149,798
TOTAL APPROPRIATED EXPENDITURES	**$20,408,659**	**$20,124,588**	**$20,439,304**	**$22,088,374**	**$22,088,379**
NET TAX SUPPORT	**$14,092,194**	**$13,938,936**	**$14,178,342**	**$15,713,648**	**$16,174,225**

Sheriff *continued*

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Funding for six full-time Court Deputies, pending the addition of new Judges. It is anticipated that when the General Assembly approves the State budget, Spotsylvania County will receive an additional Circuit Court Judge and General District Court Judge.
- Two part-time Court Deputies and overtime funding for mental health transports. Previously the time for mental health holds was four hours plus two hours, if necessary, for a total of six hours, the General Assembly recently passed legislation to increase the hold to eight hours plus four hours, if necessary, for a total of 12 hours.
- Funding for two Communication Officer and two Communication Operator positions. There was a reduction in overtime to partially offset the cost of these positions.
- Funding for one Detective position.
- Funding for increases in auto repairs and maintenance, telephone services, and subsistence and lodging, education & training, which are offset with a reduction in funding for uniforms and police operating supplies.
- Funding for the following replacement vehicles:
    - 26 replacements for the Law Enforcement Division
    - Two replacements for the Animal Control Division
    - Two replacements for the Courts Division
- Increase in funding for the Rappahannock Criminal Justice Academy. The rate is determined by a formula that recognizes both the size of the Sheriff's office and a fee that is assessed by the Regional Academy Board of Directors. The increase is attributable to increases in both the fee and the size of the Sheriff's office.

Fire, Rescue and Emergency Management

Purpose

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

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

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

Fire, Rescue, and Emergency Management *continued*

Fire, Rescue & Emergency Management

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
Transfer from Fire/EMS Fee Fund	$2,609,443	$2,674,717	$2,607,693	$2,614,893	$2,731,737
State Fire Program Fund (Ins)	$235,000	$349,084	$294,470	$294,470	$300,000
Motor Vehicle Registration (EMS $)	$115,000	$124,404	$115,000	$115,000	$115,000
Fire & Safety Inspection Fee	$201,000	$86,051	$200,000	$86,000	$86,000
VOPEX Exercises	$25,000	$25,000	$25,000	$25,000	$25,000
Grants	$0	$18,078	$18,078	$179,908	$18,078
Local Funding - Regional Training Academy	$12,000	$6,000	$12,000	$12,000	$12,000
Open Air Burning Permit	$11,000	$5,205	$6,000	$6,000	$6,000
False Fire Alarms	$14,000	$1,350	$2,000	$2,000	$2,000
Training Fees	$10,000	$0	$2,000	$2,000	$0
Emergency Services	$21,600	$0	$0	$21,600	$0
TOTAL REVENUES	**$3,254,043**	**$3,289,889**	**$3,282,241**	**$3,358,871**	**$3,295,815**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$13,233,755	$13,857,724	$13,584,416	$13,849,087	$14,174,457
Operating	$3,835,446	$3,252,159	$3,523,115	$4,046,768	$3,720,416
Capital	$254,987	$205,445	$262,330	$422,538	$177,825
TOTAL APPROPRIATED EXPENDITURES	**$17,324,188**	**$17,315,328**	**$17,369,861**	**$18,318,393**	**$18,072,698**
NET TAX SUPPORT	**$14,070,145**	**$14,025,439**	**$14,087,620**	**$14,959,522**	**$14,776,883**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Full year funding for nine Firefighter (FF)/Medic positions funded half year in FY 2014.
- Full year funding for nine Firefighter/Medic positions added in FY 2014 with the acceptance of the SAFER Grant.
- Funding for stipends for ALS FF/Medics in an effort to reduce staff turnover, specifically staff with ALS certification.
- Funding for a Career Ladder Program. This program is designed in the hopes of reducing staff turnover, by establishing a higher career recognition level and rewarding employees for performance as reflected in the evaluation, time in service with County, college course completion, completion of additional training certification, community involvement or special team participation.
- Funding for two replacement defibrillators.

Fire, Rescue, and Emergency Management *continued*

Notable FY 2015 Budget Changes *continued*

- Funding for one replacement vehicle.
- Funding for site work and certification so agility testing can be moved from its current location to the Regional Training Center.
- Increases in health services, maintenance service contracts, subsistence & lodging, and instructional materials, which are offset with a decrease in funding for education and training.

Fire & Rescue Allocation & Consolidated Budgets

	FY 2013 Actuals	FY 2014 Adopted Budget	FY 2014 Adjusted Budget	FY 2015 Agency Requests	FY 2015 Adopted Budget	Change from FY 2014 Adopted Dollar	Change from FY 2014 Adopted Percentage
CHANCELLOR VOLUNTEER FIRE							
Allocation	4,655	15,000	22,345	22,345	22,345	7,345	49.0%
Line of Duty	3,724	4,197	4,197	3,325	3,325	(872)	-20.8%
Other Professional Svcs	22,909	6,000	6,000	6,000	6,000	0	0.0%
Auto Repairs & Maint	90,845	120,000	120,000	119,790	91,855	(28,145)	-23.5%
Per Diems	66,250	132,500	132,500	132,500	132,500	0	0.0%
Trash	288	0	0	0	0	0	n/a
Electric	8,080	7,500	7,500	7,500	7,500	0	0.0%
Heating	2,640	6,000	6,000	6,000	6,000	0	0.0%
Telephone Services	7,147	10,000	10,000	10,000	10,000	0	0.0%
Training	21,606	35,000	35,000	35,000	35,000	0	0.0%
Four for Life	3,631	0	26,605	14,375	14,375	14,375	n/a
State Fire Programs	81,501	28,096	84,247	30,000	30,000	1,904	6.8%
Lab Supplies	766	0	0	0	0	0	n/a
Vehicle & Equip Fuels	75,401	78,000	78,000	78,000	78,000	0	0.0%
Uniforms	55,878	45,000	55,668	55,668	55,668	10,668	23.7%
Operating Supplies	16,611	20,000	23,389	23,389	23,389	3,389	16.9%
TOTAL	**461,932**	**507,293**	**611,451**	**543,892**	**515,957**	**8,664**	**1.7%**
SPOTSYLVANIA VOLUNTEER FIRE							
Allocation	127,000	127,000	127,000	127,000	127,000	0	0.0%
Line of Duty	3,300	2,759	2,759	4,796	4,796	2,037	73.8%
Other Professional Svcs	8,247	8,400	8,400	8,400	8,400	0	0.0%
Auto Repairs & Maint	127,624	200,000	200,000	199,930	127,851	(72,149)	-36.1%
Per Diems	132,500	132,500	132,500	150,000	132,500	0	0.0%
Electric	10,679	12,000	12,000	12,000	12,000	0	0.0%
Heating	2,293	6,000	6,000	6,000	6,000	0	0.0%
Telephone Services	15,521	14,100	14,100	14,100	14,100	0	0.0%
Training	8,000	9,000	9,000	9,000	9,000	0	0.0%
State Fire Programs	106,552	84,288	95,753	90,000	90,000	5,712	6.8%
Vehicle & Equip Fuels	84,348	81,000	81,000	81,000	81,000	0	0.0%
Uniforms	21,429	25,000	25,000	25,000	25,000	0	0.0%
Operating Supplies	8,360	0	0	0	0	0	n/a
TOTAL	**655,853**	**702,047**	**713,512**	**727,226**	**637,647**	**(64,400)**	**(9.2%)**
SPOTSYLVANIA VOLUNTEER RESCUE							
Allocation	46,336	49,180	49,180	49,180	49,180	0	0.0%
Line of Duty	2,296	2,104	2,104	1,002	1,002	(1,102)	-52.4%
Other Professional Svcs	2,837	3,000	3,000	3,000	3,000	0	0.0%
Auto Repairs & Maint	25,018	27,000	27,000	46,965	46,965	19,965	73.9%
Per Diems	132,500	132,500	132,500	132,500	132,500	0	0.0%
Electric	8,546	9,000	9,000	9,000	9,000	0	0.0%
Heating	2,821	4,400	4,400	4,400	4,400	0	0.0%
Telephone Services	7,733	11,000	11,000	11,000	11,000	0	0.0%
Training	38,496	39,000	39,000	39,000	39,000	0	0.0%
Four for Life	6,210	0	54,263	28,750	28,750	28,750	n/a
Vehicle & Equip Fuels	40,261	32,050	32,050	32,050	32,050	0	0.0%
Uniforms	30,200	30,200	30,200	20,200	20,200	(10,000)	-33.1%
Operating Supplies	85,000	75,000	75,000	65,000	65,000	(10,000)	-13.3%
TOTAL	**428,254**	**414,434**	**468,697**	**442,047**	**442,047**	**27,613**	**6.7%**

Fire EMS Service Fee

Purpose

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

Fire EMS Service Fee

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (function specific)					
Emergency Rescue Service Fees	$2,462,500	$2,772,641	$2,462,500	$2,462,500	$2,650,000
Use of (addition to) to Fire/EMS Service Fee Fund Balance	$146,943	($90,724)	$152,393	$152,393	$88,937
TOTAL REVENUES	**$2,609,443**	**$2,681,917**	**$2,614,893**	**$2,614,893**	**$2,738,937**
EXPENDITURES: (by category)					
Transfer to General Fund & Capital Proj Fund	$2,609,443	$2,681,917	$2,614,893	$2,614,893	$2,738,937
TOTAL EXPENDITURES	**$2,609,443**	**$2,681,917**	**$2,614,893**	**$2,614,893**	**$2,738,937**
NET TAX SUPPORT	**$0**	**$0**	**$0**	**$0**	**$0**

Regional Detention Facilities

Purpose

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

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

The Chaplin Youth Center provides a community based residential program serving at-risk and court-involved youth in need of out of home placement. Residential services are provided for males and females, ages 12 to 17, as an alternative to incarceration. Youth can be placed in the Center for up to 90 days while services are secured for them.

Regional Detention Facilities

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
VJCCCA Grant	$30,500	$23,553	$23,553	$23,553	$5,345
Grant Revenues	$18,177	$18,177	$0	$16,466	$0
TOTAL REVENUES	**$48,677**	**$41,730**	**$23,553**	**$40,019**	**$5,345**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$6,359,218	$6,322,961	$5,413,349	$5,427,308	$5,610,744
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$6,359,218**	**$6,322,961**	**$5,413,349**	**$5,427,308**	**$5,610,744**
NET TAX SUPPORT	**$6,310,541**	**$6,281,231**	**$5,389,796**	**$5,387,289**	**$5,605,399**

Regional Detention Facilities *continued*

Notable FY 2015 Budget Changes

- An increase in the County's contribution to the RRJ due to the FY 2014 decision to use RRJ fund balance to fund a portion of their debt service in an effort to reduce locality contributions in FY 2014. The RRJ has approved a 2% merit for their staff in FY 2015. Spotsylvania's usage has decreased from 27.26% to an estimated 26.15% in FY 2015.
- An increase in the County's contribution to the RJC due to an overall increase in the RJC's budget related mainly to funding for a 2% COLA and 1% bonus for RJC staff. There is also an increase in Spotsylvania's usage from 33.342% in FY 2014 to an estimated 36.940% in FY 2015.

Court Services Unit

Purpose

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

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

Court Services Unit

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
VJCCCA Grant	$84,641	$91,588	$91,588	$91,588	$109,796
TOTAL REVENUES	**$84,641**	**$91,588**	**$91,588**	**$91,588**	**$109,796**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$120,551	$119,399	$122,154	$123,583	$125,783
Operating	$134,178	$135,202	$142,727	$142,668	$205,711
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$254,729**	**$254,601**	**$264,881**	**$266,251**	**$331,494**
NET TAX SUPPORT	**$170,088**	**$163,013**	**$173,293**	**$174,663**	**$221,698**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.

Medical Examiner

Purpose

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

Medical Examiner

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$1,500	$400	$500	$500	$500
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$1,500**	**$400**	**$500**	**$500**	**$500**
NET TAX SUPPORT	**$1,500**	**$400**	**$500**	**$500**	**$500**

Building Division

Purpose

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

Building Division

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
Building Fees	$1,242,019	$1,458,699	$1,313,000	$1,313,000	$1,375,000
Code Compliance Adm Charges	$157,981	$184,114	$157,981	$157,981	$175,000
Use of Fund Balance	$854	($41,342)	($329)	$1,367	$58,824
Other Local Revenue	$0	$3,254	$0	$0	$0
TOTAL REVENUES	**$1,400,854**	**$1,604,725**	**$1,470,652**	**$1,472,348**	**$1,608,824**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,744,226	$1,666,443	$1,708,192	$1,718,157	$1,748,987
Operating	$80,940	$85,971	$85,860	$86,404	$164,818
Capital	$5,077	$5,000	$18,900	$21,400	$0
TOTAL APPROPRIATED EXPENDITURES	**$1,830,243**	**$1,757,414**	**$1,812,952**	**$1,825,961**	**$1,913,805**
Transfer to General Fund	$255,803	$223,042	$187,982	$187,982	$219,116
NET TAX SUPPORT	**$685,193**	**$375,731**	**$530,282**	**$541,595**	**$524,097**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Funding for temporary clerical assistance to assist office staff during peak busy times and during staff shortages due to vacations and illness.
- Increases in auto repairs and maintenance, and telephone services, which are offset with a decrease in funding for books and subscriptions.

Building Division *continued*

Notable FY 2015 Budget Changes *continued*

- Use of Code Compliance Fund balance to begin funding their Other Post-Employment Benefits (OPEB) obligations. The FY 2015 Budget assumes a reservation of $100,000 of the Code Compliance Fund balance for OPEB. OPEB obligations are annual and should be funded with on-going revenues. While the FY 2015 Budget includes funding for the cost of current retiree health insurance, it does not fund the estimated annual required contribution (ARC) for future retiree obligations. Code Compliance revenues are not at a level where there is sufficient funding to address their ARC, so staff is recommending that we reserve $100,000 of their fund balance to begin to address their OPEB obligations.

Public Safety Staffing

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

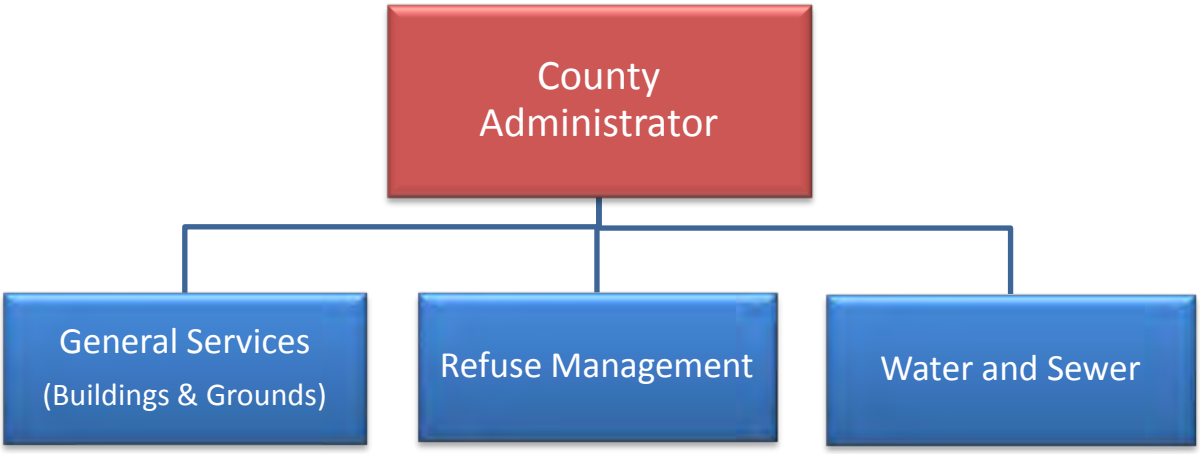
Department/Position	FY 2013	FY 2014	FY 2015
Sheriff			
Animal Control Clerk	1	1	1
Animal Control Field Supervisor Sergeant	1	1	1
Animal Control Officer	7	6.50	6.50
Animal Control Shelter Assistant	4.76	6.39	6.39
Animal Control Shelter Manager	1	1	1
Captain	5	5	5
Civil Process Clerk	1	1	1
Communications Officer	16	16.75	18.75
Communications Operator	8	8	10
Communications Supervisor	4	4	4
Crime Analyst	1	1.50	1.50
Criminal Warrants Clerk	2	2	2
Criminal Warrants Supervisor	1	1	1
Deputy Sheriff	123.43	124.52	131.92
Detective	17.50	18.25	19.25
Emergency Communications Manager	1	1	1
Evidence/Property Custodian	1	1	1
First Sergeant	9	9	10
Lieutenant	7	7	7
Major	2	2	2
Office Manager I	2	2.50	2.50
Office Manager II	1	1	1
Operations Supervisor	1	1	1
Parking Enforcement (Civilian)	0	1	1
Program Assistant	1	1	1
Records Clerk	2.75	3.50	3.50
Records Manager	1	1	1
Secretary	0.63	0.63	0.63
Sergeant	12	12	11
Sheriff	1	1	1
TOTAL FTEs	**236.07**	**242.67**	**255.07**

Department/Position	FY 2013	FY 2014	FY 2015
Fire, Rescue and Emergency Management			
Administrative Assistant	1	1	1
Battalion Chief	5	5	5
Business Manager	1	1	1
Captain	14	15	15
Chief	1	1	1
Deputy Chief	1	1	1
Division Chief - Emergency Services Coordinator	1	1	1
Division Chief - Fire Prevention	1	1	1
Division Chief - Health & Safety	1	1	1
Division Chief - Training Officer	1	1	1
Financial Assistant	1	1	1
Fire Services Technician	1	1	1
Firefighter; Firefighter/Medic	108	122	122
FREM Mechanic	2	2	2
Lieutenant	22	25	25
Revenue Recovery Technician	1	1	1
Training Assistant	1	1	1
Volunteer FEMS Recruit/Retention Coordinator	1	1	1
TOTAL FTEs	**164**	**182**	**182**

Department/Position	FY 2013	FY 2014	FY 2015
Court Services Unit			
Personnel	2	2	2
TOTAL FTEs	**2**	**2**	**2**
Building Division			
Building Office Assistant	2	2	2
Code Enforcement Officer	2	2	2
Commercial Inspector	4	4	4
Commercial Plans Reviewer	2	2	2
Deputy Building Official	1	1	1
Director of Code Compliance/Chief Building Official	1	1	1
Fire Protection & Commercial Plans Reviewer	1	1	1
Inspections Supervisor	1	1	1
Permits Technician	2	2	2
Residential Combination Code Inspector	1	1	1
Residential Plans Reviewer	1	1	1
Senior Permits Technician	1	1	1
Structural Engineer	1	1	1
TOTAL FTEs	**20**	**20**	**20**
TOTAL FTEs Public Safety	**422.07**	**446.67**	**459.07**

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.

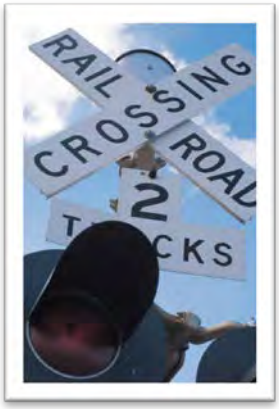


	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (function specific)	$31,861,348	$27,489,703	$31,824,705	$54,220,024	$33,644,116
TOTAL REVENUES	**$31,861,348**	**$27,489,703**	**$31,824,705**	**$54,220,024**	**$33,644,116**
EXPENDITURES: (by department)					
General Services	$4,826,760	$4,346,910	$4,811,443	$5,110,004	$5,037,021
Refuse Management	$4,051,867	$3,997,389	$4,097,920	$4,082,102	$4,260,076
Water & Sewer	$30,158,913	$25,815,425	$29,980,372	$51,680,327	$31,680,488
SUBTOTAL - APPROPRIATED EXPENDITURES	**$39,037,540**	**$34,159,724**	**$38,889,735**	**$60,872,433**	**$40,977,585**
Water & Sewer Transfers Out	$603,048	$263,185	$229,057	$613,421	$128,448
TOTAL EXPENDITURES	**$39,640,588**	**$34,422,909**	**$39,118,792**	**$61,485,854**	**$41,106,033**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$12,621,721	$12,820,770	$13,009,188	$13,074,855	$14,351,642
Operating	$14,090,382	$11,526,561	$13,829,900	$14,229,602	$13,510,775
Capital	$694,969	$442,227	$321,704	$540,191	$529,512
Debt Service	$10,630,468	$9,370,166	$10,728,943	$32,027,785	$11,585,656
Depreciation	$1,000,000	$0	$1,000,000	$1,000,000	$1,000,000
TOTAL APPROPRIATED EXPENDITURES	**$39,037,540**	**$34,159,724**	**$38,889,735**	**$60,872,433**	**$40,977,585**
NET TAX SUPPORT *	**$7,779,240**	**$6,933,206**	**$7,294,087**	**$7,265,830**	**$7,461,917**

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

Challenges and Opportunities –

- **Additional facilities.** The addition of new facilities has resulted in an increased workload for General Services, yet staffing has been reduced in recent years. Adding the oversight of Fire/Rescue Stations 4 and 10, the completion of the new Public Safety and Circuit Court buildings, the addition at Salem Church Library and the purchase of the Merchant Square building have resulted in an increase of approximately 261,600 square feet of building space. The addition of two fire/rescue stations, scheduled for occupancy in January 2016, will raise the total square footage to 290,400.
- **Rail maintenance.** The Spotsylvania Industrial Park railroad tracks are now classified as "Class I" tracks due to the transport of hazardous material across those tracks. The requirement of CSX and Federal Railroad Administration inspections on Class I tracks means that department manpower and funding must be used to maintain the tracks.



- **Equipment replacement.** Equipment critical to the recycling, refuse collection, and disposal has been set on carefully selected replacement schedules. However, budget reductions in recent years have caused the replacement of some equipment to be deferred.
- **Recycling rates.** An increase in tonnage volume at the landfill has caused a reduction in the recycling rate. In 2013 the landfill tonnage was 113,000 with a recycling rate of 30%, a reduction from the 2012 recycling rate of 44% based on 40,000 tons. The State mandates that we maintain a 25% recycle rate. The perception from the "decrease" in our recycling rates is that the County is recycling less and does not have a strong program but in actuality the program remains strong; it is just being offset by increased landfill tonnage.

2014 and 2015 Focus/Highlights –

- **Facility Asset Management program.** Staff maintains an on-going program of repairs and maintenance of County facilities, and is focusing on those facilities whose Facility Condition Index (FCI) rank as poor or fair.
- **Energy management.** The EnergyStar Portfolio Management program was initiated in FY 2013 in an effort to better track energy usage at primary County facilities, and recently an additional software module, Utility Trac, was added to our web-based facilities work order system. Both of these programs will enable General Services to monitor energy usage, identify problem areas and track the benefit of energy upgrades to County facilities. Energy consumption at facilities will be tracked for power, gas, oil and water and sewer. In addition Utility Trac will enable General Services to track Green House Gas emissions, carbon foot prints, compile and track utility billing and conduct billing audits to determine billing anomalies.
- **Driver safety recognition.** The Solid Waste programs intend to continue development of a driver safety recognition program.

- **Leachate Hauling.** At the beginning of FY 14, staff determined that the outsourced leachate hauling could be done in-house at a considerable cost savings. It is estimated that performing this service with in-house personnel will yield a savings of $750,000 over the next 15 years.
- **Making recycling easier.** Single stream recycling was implemented in FY 14. In addition to being a convenience for citizens, more items will be accepted including all #1 to #7 plastics and juice/milk cartons. This will also result in additional recycle tonnage, ensuring the County maintains a high recycle percentage and reduced staff time associated with current recycle processing.

- **Upgrades at water treatment facilities.** Design has begun on a phased rehabilitation at the Ni River Water Treatment Plant (WTP) as well as upgrades at the Motts Run WTP. Engineering to completely rehabilitate the Ni River WTP should continue for the next year. Modifications to improve water quality and reliability at both WTPs are planned for this year.
- **Commercial Laboratory Accreditation.** Laboratory Services plans to apply for joint commercial accreditation for both drinking water and wastewater. While commercial accreditation has more stringent regulations that add time to testing, it also allows the laboratory to offer our testing services to other municipalities, thus generating revenue for these services.

Long Term Goals –

- **Well-maintained facilities.** General Services provides safe, clean, and well-maintained facilities for the employees and citizens of Spotsylvania County in a cost-effective and professional manner.
- **Preservation of water quality and environment.** The Utilities Department will produce safe water for County residents and will help protect the water quality of the Rappahannock River and Chesapeake Bay through wastewater treatment.

Short Term Objectives –

- **EPA EnergyStar Portfolio Management.** Staff has implemented the EnergyStar Portfolio Manager program to better enable the County to track energy usage at its facilities.
- **Outsourcing.** Custodial services, grounds keeping and HVAC maintenance are currently outsourced at several facilities. General Services' staff will continue to consider outsourcing of service as an alternative to hiring additional staff to meet the increasing demands for facilities services.
- **Phased equipment replacement.** Staff will continue to take advantage of any opportunities that would help maximize the useful life of equipment while maintaining service levels. A phased equipment purchase plan is included in the CIP to allow the Solid Waste operations to get back on track with equipment replacement schedules.

- **Increase recycling efforts.** Staff will increase its public outreach efforts to help increase public awareness of environmental issues and recycling services currently available to County residents, including the single stream recycling program.
- **Regulated operations of water and wastewater facilities.** Staff will operate all water and wastewater treatment facilities in a manner that meets the goal of providing water and sewer services to citizens as effectively as possible while maintaining all operating permits in good standing and avoiding permit violations.

Measures –

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Number of County-owned buildings with FCI[1] of:						
• Good[2]	15	72	71	82	90	122
• Fair[2]	15	23	24	23	25	
• Poor[2]	12	27	27	17	7	
Total number of buildings maintained	42	122	122	122	122	122
Tons of refuse hauled	60,101	65,000	65,000	65,000	65,000	65,000
Number of reportable refuse hauling on-road incidents	0	0	0	0	0	0
Regulatory compliance of the Livingston landfill (calendar year)	100%	100%	100%	100%	100%	100%
Regulatory compliance of the closed Chancellor landfill (calendar year)	100%	100%	100%	100%	100%	100%
Regulatory compliance of the closed Berkeley landfill (calendar year)	100%	100%	100%	100%	100%	100%
Percent of waste recycled[3]	39.7%	41.23%	44.6%	30%	30%	75%
Percent of biosolids composted[4]	92%	100%	100%	100%	100%	100%

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Regulatory compliance of the closed Chancellor landfill (calendar year)	100%	100%	100%	100%	100%	100%
Regulatory compliance of the closed Berkeley landfill (calendar year)	100%	100%	100%	100%	100%	100%
Percent of waste recycled[3]	39.7%	41.23%	44.6%	30%	30%	75%
Percent of biosolids composted[4]	92%	100%	100%	100%	100%	100%
Treatment compliance: • Water • Wastewater	 100% 100%	 100% 100%	 100% 100%	 100% 100%	 100% 100%	 100% 100%
Number customers affected by planned water service disruptions: • 0-4 hours • 4-12 hours • 12+ hours	 110 0 0	 66 0 0	 115 25 0	 50 40 0	 25 10 0	 0 0 0
Number of customers affected by unplanned water service disruptions: • 0-4 hours • 4-12 hours • 12+ hours	 283 0 0	 234 307 0	 183 283 0	 225 150 0	 100 100 0	 0 0 0
Sewer overflows per 100 miles	2.3	4.4	1.6	1.0	0	0
Water line leaks and breaks per 100 miles	5.6	3.8	9.6	4.0	0	0
Water loss[5]	8.0%	8.7%	6.7%	7.7%	8.0%	<9.0%

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Sewage collection system capacity failures per 100 miles	5.4	7.0	3.2	2.0	0	0
Percent of satisfactory health inspection reports	100%	100%	100%	100%	100%	100%

[1] The Facility Condition Index (FCI) is the most common benchmark used to rate the overall condition of a building. The FCI is developed by comparing the cost of deferred maintenance requirements to the current replacement costs of the building. An FCI of 0.05 (5%) reflects that the deferred maintenance for a facility is equal to 5% of the replacement cost of the facility. A FCI rating of 0.05 or less is considered good, 0.05-0.10 is considered fair and >0.10 is considered poor.

[2] The figures for FY 2012 include the addition of the new Circuit Court, Public Safety, and Merchant Square buildings.

[3] Represents the percentage of waste diverted from the landfill through recycling efforts.

[4] Represents the percentage of sludge diverted from the landfill through composting efforts.

[5] Quantifies the percentage of produced water that fails to reach customers and cannot otherwise be accounted for through authorized usages.

Overview of Public Works Departments

Spotsylvania's Public Works function is a combination of three departments providing services to both the employees of Spotsylvania County and the citizens: General Services, Refuse Management, and Water and Sewer.

General Services

Purpose

General Services is responsible for providing safe and well-maintained facilities under their jurisdiction, both County-owned and leased. The services include maintenance, repair, utilities, custodial services, office relocations/renovations, street sign installation, and creation of signs for County buildings and School facilities. General Services' staff also maintains the Facility Asset Management Program, a building life cycle management database that dictates replacement of roofs, HVAC, windows, painting, carpet/flooring, etc.

General Services

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
Railroad Reimbursement	$80,000	$25,855	$75,000	$75,000	$75,000
Rental of General Property	$56,500	$61,428	$58,000	$58,000	$58,000
Courthouse Maintenance Fees	$55,000	$40,639	$55,000	$55,000	$50,000
Street Lights	$5,800	$7,478	$5,800	$5,800	$6,500
Merchant Sq Building Rent	$60,336	$50,280	$13,827	$13,827	$0
TOTAL REVENUES	**$257,636**	**$185,680**	**$207,627**	**$207,627**	**$189,500**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,342,394	$1,313,691	$1,340,143	$1,332,423	$1,440,726
Operating	$3,462,366	$3,011,219	$3,461,300	$3,767,581	$3,558,945
Capital	$22,000	$22,000	$10,000	$10,000	$37,350
TOTAL APPROPRIATED EXPENDITURES	**$4,826,760**	**$4,346,910**	**$4,811,443**	**$5,110,004**	**$5,037,021**
NET TAX SUPPORT	**$4,569,124**	**$4,161,230**	**$4,603,816**	**$4,902,377**	**$4,847,521**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Half year funding, effective January 1, 2015, for a Maintenance Worker (Signs) position that was previously unfunded in FY 2014.
- Funding for two replacement vehicles.
- Funding for the replacement of overhead doors at F/R Company 6 and the replacement of kitchen countertops and cabinets at F/R Company 7 and Company 8.

Refuse Management

Purpose

Refuse Management provides for solid waste collection, disposal and recycling. The County has one landfill and 13 convenience sites. The three primary functions are explained below:

Refuse Collection is responsible for collecting and hauling of refuse, sludge, and recyclables from the County's convenience sites and wastewater plants; preparing recyclables for market and transporting; operation of the Mulching Program; and performing illegal dump cleanups.

Refuse Disposal operates the County's only sanitary landfill in an efficient manner, and ensures that it meets and complies with all County, State and Federal guidelines and regulations, and maintains the County's three closed landfills in regard to post-closure care/maintenance, groundwater monitoring, and methane gas monitoring.

Recycling and Litter Control provides residents the opportunity and means to protect and enhance their natural environment by educating and encouraging residents to conserve natural resources and divert waste by implementing the following guidelines: source reduction, recycling, pollution control and energy/water conservation. Markets recyclable commodities, coordinates the cleanup of litter within the County, and provides environmental education in the School system.

Refuse Management

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
Refuse Disposal Fees	$475,000	$780,372	$1,000,000	$1,300,000	$1,200,000
Recycling Revenue	$300,000	$376,220	$350,000	$350,000	$375,000
Litter Control Grant	$26,973	$23,499	$23,499	$23,499	$20,730
Journey Through Chesapeake Bay Camp Fees	$14,400	$14,400	$19,650	$19,650	$19,250
Weed and Debris	$11,878	$13,547	$1,000	$12,000	$15,000
Commercial Refuse Hauler Fees	$12,000	$15,550	$12,000	$12,000	$14,000
Towing Application/Inspection Fees	$1,500	$1,825	$1,500	$1,500	$1,700
TOTAL REVENUES	**$841,751**	**$1,225,413**	**$1,407,649**	**$1,718,649**	**$1,645,680**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$2,537,935	$2,449,356	$2,614,625	$2,611,686	$2,732,898
Operating	$1,331,673	$1,372,702	$1,409,457	$1,402,515	$1,449,640
Capital	$182,259	$175,331	$73,838	$67,901	$77,538
TOTAL APPROPRIATED EXPENDITURES	**$4,051,867**	**$3,997,389**	**$4,097,920**	**$4,082,102**	**$4,260,076**
NET TAX SUPPORT	**$3,210,116**	**$2,771,976**	**$2,690,271**	**$2,363,453**	**$2,614,396**

Refuse Management *continued*

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Half year funding for a Heavy Equipment Mechanic/Welder, effective January 1, 2015. Funding for this position will be split 50/50 with the Utilities Fund.
- Funding for design expansion for the leaf area at the Chancellor Public Use Area. The current area isn't large enough to accommodate traffic and needs to be expanded to ensure traffic flow through the facility.
- Increased funding for vehicle and equipment fuels, management consulting services, heavy equipment repairs, stone and hauling, which is offset by a decrease in funding for maintenance service contracts and leachate removal.
- Increase in part-time funding is offset by a decrease in operational funding for litter detail and mowing to meet regulatory compliance around the landfill. Previously this work was outsourced; it will now be done in-house.
- Funding for a replacement mower and pump.

Water & Sewer

Purpose

The Utilities Department is a self-supporting enterprise fund, meaning the financial requirements of the water/sewer departments are met through user fees, connection fees, payments from outside entities and other self-generated revenues, rather than local tax revenue. The Department is also responsible for the oversight of the Refuse Management and County Capital Projects divisions that are funded through fees and other local tax revenue. In total the department operates eight separate divisions to accommodate the water, sewer, capital construction and solid waste needs of the County.

The Administration Division carries out all administrative tasks including oversight of all departmental activities, customer service, capital projects management, environmental management system implementation, a safety program, regulatory compliance, records and reporting, engineering, clerical, and file storage. This division is also responsible for meter reading, placing meters for new connections, meter maintenance, and account maintenance for more than 29,000 water and/or wastewater accounts.

The Wastewater Treatment Division includes operation of the County's three wastewater treatment facilities, three wastewater facilities for the Spotsylvania County School Board, and composting operations.

Wastewater Treatment Facilities

LOCATION	CAPACITY	
Massaponax	9.4 MGD	~ Plant staffing: 24-hours a day, 365 days a year ~ State-of-the-art biological nutrient removal facility
FMC	4 MGD	~ Plant staffing: 24-hours a day, 365 days a year ~ 1.5 MGD reserved for the City of Fredericksburg; operational costs are allocated to the City based upon the City's proportion of sewage flow to the facility. ~ includes three wastewater facilities for Spotsylvania County School Board (John J. Wright Educational and Cultural Center, Berkeley Elementary and Spotsylvania High School). These facility costs are billed directly to the School Board.
Thornburg	345,000 GPD	~ Plant staffing: 12-hours each weekday, 10-hours each weekend day

MGD – million gallons per day
GPD – gallons per day

Water & Sewer *continued*

The Water Production and Quality Division includes the operation and maintenance of three dams and reservoirs, two river intakes and two water treatment plants that provide water to Spotsylvania County and the City of Fredericksburg.

Water Treatment Plants

LOCATION	CAPACITY	
Ni River	6 MGD	~ Plant staffing: 24-hours a day, 365 days a year ~ Originally constructed in 1974 as a 1 MGD plant
Motts Run	15 MGD	~ Plant staffing: 24-hours a day, 365 days a year ~ Serves both Spotsylvania County and the City of Fredericksburg

MGD – million gallons per day

Reservoirs

LOCATION	VOLUME	
Hunting Run	2.9 billion gallons	~ Surface area of 420 acres ~ Constructed in 2002 ~ Provides water to the Motts Run Water Treatment Plant
Ni River	1.4 billion gallons	~ Surface area of 420 acres ~ Constructed in 1974; was the County's only water source until 2000, when Spotsylvania County and the City of Fredericksburg merged operations ~Provides water to the Ni River Water Treatment Plant
Motts Run	1.3 billion gallons	~ Surface area of 160 acres ~ Constructed in 1969 ~ Co-owned with the City of Fredericksburg ~ Provides water to the Motts Run Water Treatment Plant

Water & Sewer *continued*

The Engineering and Construction Division includes three main areas of operation: engineering, line locations, and construction and capital projects. The engineering staff reviews all plats and plans for projects, designs projects for system improvements in the distribution and collection systems, provides engineering solutions for treatment plant expansions and operations, and oversight for the development and planning of the Water/Sewer Master Plan to support the County's Comprehensive Plan.

The Field Services Division operates and maintains the County's water and sewage transmission system. The system consists of more than 1,000 miles of water and sewer mains, laterals, and appurtenances. The division maintains 54 sewage pump stations, and identifies and corrects defects and other conditions that may allow extraneous water to enter the sewerage system.

The Laboratory Division is charged with providing laboratory testing for the department's other divisions, as well as for the City of Fredericksburg, Stafford County and the Spotsylvania County School Board. The laboratory is a Division of Consolidated Laboratory Services (DCLS) certified laboratory for drinking water analysis under federal and Virginia Safe Drinking Water Program (SDWP) regulations. The laboratory holds a National Environmental Laboratory Accreditation Conference (NELAC) accreditation for wastewater testing under the Virginia Environmental Laboratory Accreditation Program (VELAP). The laboratory operates 365 days per year, is staffed by five employees and provides permit and regulatory compliance, as well as operational testing for water, wastewater, solid waste, and storm water.

Water & Sewer *continued*

Water & Sewer

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
User Fees	$27,906,285	$25,944,221	$27,022,011	$27,022,011	$29,163,574
Miscellaneous	$797,150	$2,301,470	$1,257,624	$1,257,624	$1,426,760
Interest	$600,000	$120,250	$500,000	$519,850	$175,000
BAB Subsidy	$539,056	$515,607	$539,056	$539,056	$500,244
Bond Proceeds		$0	$0	$21,330,000	$0
Transfer from Ut Cap Projs	$405,000	$405,000	$0	$0	$0
Transfer from General Fund	$29,330	$0	$0	$64,356	$0
Transfer from Capital Projects		$17,443	$0	$0	$17,266
Transfer from Transportation		$122,308	$0	$0	$39,465
Use of (Addition to) Fund Balance	$485,140	($3,347,689)	$890,738	$1,560,851	$486,627
TOTAL REVENUES	**$30,761,961**	**$26,078,610**	**$30,209,429**	**$52,293,748**	**$31,808,936**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$8,741,392	$9,057,723	$9,054,420	$9,130,746	$10,178,018
Operating	$9,296,343	$7,142,640	$8,959,143	$9,059,506	$8,502,190
Capital	$490,710	$244,896	$237,866	$462,290	$414,624
Debt Service	$10,630,468	$9,370,166	$10,728,943	$32,027,785	$11,585,656
Depreciation	$1,000,000	$0	$1,000,000	$1,000,000	$1,000,000
SUBTOTAL - APPROPRIATED EXPENDITURES	**$30,158,913**	**$25,815,425**	**$29,980,372**	**$51,680,327**	**$31,680,488**
Transfer to General/General Capital Projs/Utilities Cap Projs Funds	$603,048	$263,185	$229,057	$613,421	$128,448
TOTAL EXPENDITURES	**$30,761,961**	**$26,078,610**	**$30,209,429**	**$52,293,748**	**$31,808,936**
NET TAX SUPPORT	**$0**	**$0**	**$0**	**$0**	**$0**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Other Post-Employment Benefits (OPEB) funding for Utilities' annual required contribution (ARC).
- Half year funding for a Heavy Equipment Mechanic/Welder, effective January 1, 2015. Funding for this position will be split 50/50 with the General Fund.
- Funding for two Utility Field Crew Workers for the Closed Circuit Television (CCTV) Inspection program.
- Funding for two Utility Field Crew Workers for the Valve Maintenance & Fire Hydrant Maintenance Programs.

Water & Sewer *continued*

Notable FY 2015 Budget Changes *continued*

- Increased funding for heavy equipment repairs and maintenance, maintenance contracts, education and training, and operating supplies, which is offset by a decrease in funding for repairs and maintenance, manhole rehabilitation, water sewer billing services, electrical services, and chemical treatment supplies.
- Funding for replacement storage tank, water pump, pressure roller, trommel screen, waste pump, and lab refrigerator.
- Funding for Laboratory Information Management System software for traceability, quality control, and documentation the lab needs for accreditation.
- Funding for several capital improvements including parking lot repairs at the Thornburg Wastewater Treatment facility and correction of drainage issues at the composting site to meet regulatory requirements.
- Funding for five replacement vehicles.
- Decrease in funding due to the transfer of two Utilities Engineer Technicians (GIS) from Utilities to Information Services. Utilities will reimburse the General Fund for their share of work performed by these two employees.

Public Works Staffing

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

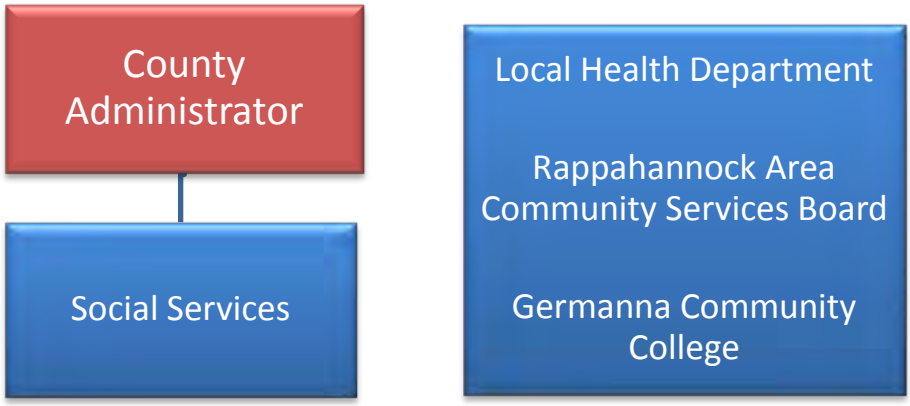
Department/Position	FY 2013	FY 2014	FY 2015
General Services			
Buildings & Grounds Foreman	1	1	1
Construction Coordinator	1	1	1
Construction Technician	1	1	1
Custodial Supervisor	1	1	1
Facilities Construction/Maintenance Manager	1	1	1
Facilities Foreman	1	1	1
Facilities Superintendent	1	1	1
Groundskeeper	1	1	1
Maintenance Trade Worker	1	1	1
Maintenance Worker	13.78	12.53	12.53
Office Manager I	1	1	1
Project Coordinator	1	1	1
Sign Coordinator	1	1	1
TOTAL FTEs	**25.78**	**24.53**	**24.53**
Refuse Management			
Assistant Landfill Superintendent	1	1	1
Collection Foreman	1	1	1
Environmental Coordinator	1	1	1
Gate Attendant	22.50	19.13	19.13
Heavy Equipment Mechanic/Welder	2	2	3
Maintenance Worker	1	1	1
Manager - Collection & Hauling	1	1	1
Manager Landfill	1	1	1
Manager Recycling	1	1	1
Office Manager I	2	1	1
Recycling Technician	1	1	1
Scale Attendant	2.13	2.13	2.13
Solid Waste Equipment Operator I/II	15	16	16
TOTAL FTEs	**51.63**	**48.26**	**49.26**

Department/Position	FY 2013	FY 2014	FY 2015
Utilities			
Administrative Assistant	2	2	2
Chief Water Plant Operator	2	2	2
Chief WW Plant Operator	4	4	4
Cross Connection Coordinator	1	1	1
Customer Service Representative	3	3	3
Deputy Director	1	1	1
Director	1	1	1
Division Director – Administration	1	1	1
Division Director – Capital Construction	1	1	1
Division Director – Engineering & Construction	1	1	1
Division Director – Field Services	1	1	1
Division Director – Laboratory	1	1	1
Division Director – Solid Waste	1	1	1
Division Director – Wastewater Treatment	1	1	1
Division Director – Water Production & Quality	1	1	1
Electrician I	0	1	1
Electrician II	0	1	1
Heavy Equipment Operator I/II	5	5	5
Lab Technician I/II	3	3	3
Manager Collection System	1	1	1
Manager Composting	1	1	1
Manager Customer Service	1	1	1
Manager Distribution System	1	1	1
Manager Engineering & Construction	1	1	1
Manager Laboratory	1	1	1
Manager Plant Maintenance/Electrical	1	1	1
Manager Water Treatment	1	1	1
Mechanic	1	1	1
Meter Foreman	1	1	1
Meter Reader	4	3	3
Meter Technician	1	1	1
Operations/CMMS Specialist	1	1	1
Plant Maintenance Foreman	1	0	0
Plant Mechanic	4	3	3
Plant Operator I/II/III	34	35	35

Department/Position	FY 2013	FY 2014	FY 2015
Utilities *continued*			
Procurement Officer I	1	1	1
Pump Station Mechanic	1	1	1
Risk Manager	1	1	1
Senior Plant Mechanic	2	2	2
Solid Waste Equipment Operator I	0	1	1
Utilities Engineer Technician	2	2	0
Utilities Field Crew Foreman	3	4	4
Utilities Field Crew Leader	2	1	1
Utilities Field Crew Worker I/II	8	8	12
Utilities Inspector	3	3	3
Utilities Locator	3	3	3
Utilities Worker	3	3	3
TOTAL FTEs	**114**	**115**	**117**
TOTAL FTEs Public Works	**191.41**	**187.79**	**190.79**

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 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (function specific)	$9,220,165	$8,296,355	$8,897,609	$8,408,068	$8,587,472
TOTAL REVENUES	**$9,220,165**	**$8,296,355**	**$8,897,609**	**$8,408,068**	**$8,587,472**
EXPENDITURES: (by department)					
Local Health Department	$647,569	$647,569	$647,569	$647,569	$647,569
Rappahannock Area Community Services Board	$270,636	$270,636	$278,890	$278,890	$320,368
Social Services	$9,188,206	$8,698,643	$8,778,779	$8,914,772	$9,171,995
Comprehensive Services Act	$7,135,328	$6,663,779	$7,063,028	$7,064,427	$7,140,723
Tax Relief for Elderly/Disabled	$0	$921,188	$0	$0	$941,735
Community Colleges	$214,606	$214,606	$214,606	$214,606	$229,457
TOTAL EXPENDITURES	**$17,456,345**	**$17,416,421**	**$16,982,872**	**$17,120,264**	**$18,451,847**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$5,714,679	$5,202,691	$5,667,346	$5,709,110	$5,853,043
Operating	$11,666,141	$11,211,207	$11,310,826	$11,402,705	$11,635,835
Capital	$75,525	$81,335	$4,700	$8,449	$21,234
TOTAL APPROPRIATED EXPENDITURES*	**$17,456,345**	**$16,495,233**	**$16,982,872**	**$17,120,264**	**$17,510,112**
NET TAX SUPPORT	**$8,236,180**	**$9,120,066**	**$8,085,263**	**$8,712,196**	**$9,864,375**

**Does not include Tax Relief for Elderly/Disabled*

Challenges and Opportunities –

- **Needs outpacing resources.** While the unemployment rate has dropped significantly from that experienced during the Great Recession, the overall economy has not returned to pre-recession activity. The current economy has been characterized by job restructurings, a focus on establishing/maintaining corporate cash capital, and less risk-taking by corporate entities, etc. The impact on the local economy is that while employment has risen it has been in marginal or low-paying positions that to date have been insufficient to measurably reduce the need for public assistance. Increases continue to be experienced in applications for benefit programs and in the percentage of those applications determined to be eligible, creating larger on-going case loads. The Department of Social Services (DSS) received 12,715 applications in FY 2013, a 9% increase over FY 2012 and an increase of 138% over FY 2007's 5,352 applications. In August 2013 11,931 Spotsylvania citizens received Supplemental Nutrition Assistance Program (SNAP; formerly known as the Food Stamp Program) benefits, a 115% increase over December 2007. The impact is felt not only in increasing caseloads for workers, impacting timeliness, accuracy, and employee morale; but also in the physical storage of case records. DSS continues to be out of compliance with document storage security requirements due to limited amount of secure physical storage for open and closed cases.
- **Health Care Reform.** Virginia, at this time, has elected not to participate in the expansion of Medicaid, an element of Patient Protection and Affordable Health Care Act, also known as the Affordable Care Act (ACA). The November 2013 elections could result in a reversal of that position. DSS has already made system changes to accommodate the October 2013 implementation of the Modified Adjusted Gross Income methodology for Medicaid eligibility determination. The State continues to address technology and process issues following the go-live date. If the State reverses its position on Medicaid expansion, the expansion could result in additional 3,000 to 5,000 Spotsylvania citizens being eligible for Medicaid. This would represent a 25% to 40% increase in caseload in a relatively short period of time. Also, the estimate represents the number of eligible citizens but staff estimate approximately 5,000 to 9,000 would apply to seek eligibility.
- **Increase in health issues.** DSS has seen an increase in complexity and severity of behavioral, emotional, and mental health issues in children coming into care or accessing services thru the Comprehensive Services Act (CSA) funding. Whether it be in prevention cases (families receiving services in response to Child Protective Services (CPS) findings or referrals from court services or schools); children in DSS custody as foster care children; or CSA mandated children (foster care, prevention, court services, schools), more intensive and therapeutic services are needed to address issues presented and these services come at a higher cost. The issues also require more active and time intensive case management by staff and a higher degree of functioning expertise in needs assessments, appropriate and available service/treatment options, applicable policies, and communication across service disciplines.

- **Collaboration with community partners.** DSS has initiated deliberate partnerships with community-based service providers to leverage the expertise of specific providers to better serve citizens and assist in creating and sustaining their capacity for self-sufficiency. More opportunities may exist that will allow for productive relationships that will optimize limited resources.

2014 and 2015 Focus/Highlights –

- **New processes.** CPS, Foster Care, and Prevention Service staff will deploy new teaming processes within services that ensure the transfer of case knowledge and assist in building positive relationships with family members in challenging circumstances. More supported transitions will create greater success in families realizing sustainable family reunifications and/or stabilization.
- **Expanded Family Partnership Meetings.** DSS will expand the utilization of Family Partnership Meetings (FPMS) giving families consistent and safe opportunities for voice and choice in decisions and services that affect their family unit and potentially identify previously unidentified options. FPMS will also assist in building better relationships between agency staff, service partners, and family members. Greater involvement of all stakeholders has been shown to translate into reduced numbers of children coming into care and timelier reunification when removal was necessary to ensure child safety.
- **Pilot collaboration.** DSS will complete a pilot collaboration effort between Bridges to the Future, a regional program that is state grant-funded and administered from Spotsylvania DSS offices; Virginia Initiative for Employment not Welfare (VIEW) DSS agency program; and Step Forward, a business unit of Micah Ministries. The collaboration effort leverages the expertise and resources within each of the partners to create greater access to services and resources that result in increasing the employability of the clients and in obtaining sustainable employment/income.
- **Expansion of pilot program.** Expansion of the pilot effort of an initiative known as SPArKS, a collaborative effort of DSS, schools, the Court Services Unit, and Rappahannock Community Services Board (RACSB) to adopt a "systems of care" approach that is more responsive and effective at stabilizing families with high risk factors for out-of-home placements. Pilot target population was adoptions at risk of disruption. Program will be expanded to include other high-risk populations currently not accessing services until there is imminent risk of removal. Later interventions are generally more intrusive and expensive but less successful than those introduced prior to the escalation of disruptive events in the home.
- **Document management.** Acquisition and installation of a laserfiche system to improve management and security of case management documentation in benefit programs. Issues of document management, confidentiality, and case management efficiencies can be significantly improved through the introduction of a paperless system.

Long Term Goals –

- **People helping people.** DSS assists individuals and families with accessing appropriate State and Federal benefits programs to meet basic needs, and assists the clients in working towards the establishment/re-establishment of self-sufficiency.
- **Strengthen family units.** DSS provides access to resources that strengthen family units. Such services include education and direct provision of resources to families with children at risk for out-of-home placement and to elderly, emotionally, mentally, or physically disabled; or qualifying low-income adults.
- **Ensure the safety and well-being of children in agency custody.** DSS works to create safe and stable environments for children in custody, achieving permanent placement options when family reunification is not a viable option.
- **Investigate reports of abuse and neglect.** DSS works with County and community partners to appropriately address reported incidents of abuse and neglect.
- **Build cooperative and productive relationships with stakeholders.** DSS builds and reinforces relationships with regional agencies, community partners, other local social services agencies, state agencies, and local officials to better serve the needs of agency clients and the community.

Short Term Objectives –

- **Cooperative investigative services.** Monthly meetings are held with the Multi-disciplinary Team (MDT) for on-going child abuse cases, the Child Abuse Response Team (CART) for new child abuse cases, and the Sexual Assault Response Team (SART) for sexual assault cases. This working group includes the Sheriff's office, a prosecutor from the Commonwealth's Attorney's office, two Social Services CPS workers, and a member of the Victim/Witness office. The purpose of these teams and the cooperative agreements with various law enforcement agencies and services are to delineate the roles of the involved agencies, lessen the likelihood of duplicated services, define gaps in existing services, and initiate, develop and expand collaboration. In particular, this working group investigates cases in unison so that victims have to tell their account only once.
- **Provide service programs.** DSS will provide education and skills training to improve opportunities for jobs for recipients of public assistance.
- **Evaluation of program processes.** DSS will embrace the core value of continuous improvement and review processes, procedures and protocols in benefit programs, service programs, administration, and Comprehensive Services Act (CSA). To determine opportunities to improve efficiency and effectiveness, staff will identify key processes; ensure sufficient documentation exists to adequately communicate the requirements of the process; and establish a basis to evaluate the health of those processes.
- **Evaluate performance.** DSS will regularly review agency status with respect to State and Federal compliance in all areas of operation and in the outcomes being experienced by clients.

- **Ensure maximum use of State and local revenues.** DSS will review allocation of resources against priority needs and opportunities in a continuing effort to leverage the greatest potential in addressing the core responsibilities of the agency.

Measures –

Measure	CY 2012 Actual	CY 2013 Actual	CY 2014 Estimate	CY 2015 Estimate	Ultimate Target[5]
Percent of benefit programs' key compliance targets met[1]	50%	33.3%	50%	83.3%	100%
Percent of VIEW[2] clients employed	52.1%	51.7%	55%	55%	50%
Percent of Foster Care removals that have reunifications occurring within 12 months[3]	81.5%	70.6%	85%	85%	80%
Percent of founded child abuse/neglect complaints with no recurrence[4]	100%	100%	100%	100%	95%
Foster Care discharges to permanency[3]	58.9%	71.4%	80%	85%	90%
Percent of founded adult abuse/neglect complaints with no recurrence	97.3%	99%	97%	97%	90%

[1] Key benefit performance targets include timeliness of application processing for SNAP (Supplemental Nutrition Assistance Program - previously known as Food Stamps) both expedited and non-expedited, Medicaid, and TANF (Temporary Assistance to Needy Families); timeliness of review of on-going cases in Medicaid; and TANF participation rates.

[2] VIEW = Virginia Initiative for Employment not Welfare

[3] 12 month period ending November 2013.

[4] Within 1 year of initial founded complaint of abuse/neglect.

[5] Represents Federal or State compliance rates.

Overview of Health and Welfare Departments

Spotsylvania's Health and Welfare function provides health and human services to the citizens in the following areas: local health department, Rappahannock Area Community Services Board, Social Services, Comprehensive Services Act, and Germanna Community College.

Local Health Department

Purpose

The Spotsylvania County Health Department is part of the Virginia Department of Health's Rappahannock Area Health District. The district encompasses the counties of Caroline, King George, Spotsylvania, and Stafford, and the City of Fredericksburg.

The Spotsylvania County Health Department's mission is to improve health through disease prevention, health promotion and environmental protection. To support this mission, the Health Department provides medical care services (including communicable disease, child health, maternal health, family planning and dental health services), public health services (including Medicaid nursing home screenings, vital records, community education, lead testing), and environmental health services (including health inspections of daycare centers, summer camps, restaurants, water well systems, sewage treatment plants, and investigation of communicable diseases).

Local Health Department

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
Well/Septic Permit Fees (Local)	$25,000	$29,525	$25,000	$25,000	$26,000
TOTAL REVENUES	**$25,000**	**$29,525**	**$25,000**	**$25,000**	**$26,000**
APPROPRIATED EXPENDITURES: (by category)					
Personnel		$0	$0	$0	$0
Operating	$647,569	$647,569	$647,569	$647,569	$647,569
Capital		$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$647,569**	**$647,569**	**$647,569**	**$647,569**	**$647,569**
NET TAX SUPPORT	**$622,569**	**$618,044**	**$622,569**	**$622,569**	**$621,569**

Rappahannock Area Community Services Board

Purpose

The Rappahannock Area Community Services Board (RACSB) provides public mental health, mental retardation and substance abuse services in the counties of Caroline, King George, Spotsylvania and Stafford, and in the City of Fredericksburg.

The RACSB works closely with the judicial system and the County's Social Services department, not only as a service provider, but also as a partner in the management of the Comprehensive Services Act (CSA) in the determination of appropriate treatment plans for CSA clients.

Rappahannock Area Community Services Board

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel		$0	$0	$0	$0
Operating	$270,636	$270,636	$278,890	$278,890	$320,368
Capital		$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$270,636**	**$270,636**	**$278,890**	**$278,890**	**$320,368**
NET TAX SUPPORT	$270,636	$270,636	$278,890	$278,890	$320,368

Social Services

Purpose

The Department of Social Services provides a comprehensive array of service and benefit programs to County citizens, most of which are mandated by the Commonwealth of Virginia. These programs and services assist Spotsylvania County's residents in achieving self-sufficiency, well-being and safety for their families and themselves.

Benefit programs include Medicaid, Supplemental Nutrition Assistance Program (SNAP; formerly the Food Stamp Program), Temporary Assistance for Needy Families (TANF), Family Access to Medical Insurance Security Plan (FAMIS), and Virginia Initiative for Employment Not Welfare (VIEW).

Social services programs include Energy assistance and cooling programs, auxiliary grant programs for the elderly, blind and/or disabled, child and adult protective services, foster care services, adoptions, family preservation services, adult services, child care services, home based-companion services; court ordered home studies, and evaluations for guardianship.

Social Services

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
Public Assistance/Welfare Admin	$5,252,593	$5,597,487	$5,132,726	$5,183,354	$5,446,371
DSS/CSA Local Revenue	$150,000	$135,605	$0	$150,000	$0
Grant Revenue		$0	$0	$17,831	$0
TOTAL REVENUES	**$5,402,593**	**$5,733,092**	**$5,132,726**	**$5,351,185**	**$5,446,371**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$5,653,771	$5,142,386	$5,605,805	$5,646,884	$5,813,763
Operating	$3,458,910	$3,474,922	$3,168,274	$3,260,153	$3,336,998
Capital	$75,525	$81,335	$4,700	$7,735	$21,234
TOTAL APPROPRIATED EXPENDITURES	**$9,188,206**	**$8,698,643**	**$8,778,779**	**$8,914,772**	**$9,171,995**
NET TAX SUPPORT	**$3,785,613**	**$2,965,551**	**$3,646,053**	**$3,563,587**	**$3,725,624**

Notable FY 2015Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Half year funding for two Eligibility Worker positions, effective January 1, 2015.
- An overall increase in funding for State programs, with some programs increasing (Foster Care, Day Care and Adoption subsidies) and others decreasing (Auxiliary Grants Aged and Disabled). The State provides funding for these programs at varying levels.
- Funding for a replacement vehicle.

Social Services *continued*

DSS also administers the Comprehensive Services Act (CSA) program. CSA was passed by the General Assembly in 1992 to develop a method to improve services for youth with emotional or behavioral problems and to control the escalating costs of residential care to state and local governments.

Comprehensive Services Act

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
Comprehensive Services Act	$3,792,572	$2,533,738	$3,739,883	$3,031,883	$3,115,101
TOTAL REVENUES	**$3,792,572**	**$2,533,738**	**$3,739,883**	**$3,031,883**	**$3,115,101**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$60,908	$60,305	$61,541	$62,226	$39,280
Operating	$7,074,420	$6,603,474	$7,001,487	$7,001,487	$7,101,443
Capital	$0	$0	$0	$714	$0
TOTAL APPROPRIATED EXPENDITURES	**$7,135,328**	**$6,663,779**	**$7,063,028**	**$7,064,427**	**$7,140,723**
NET TAX SUPPORT	**$3,342,756**	**$4,130,041**	**$3,323,145**	**$4,032,544**	**$4,025,622**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Increase in CSA Mandated services based on historical trends. These expenses are partially funded (55%) by the State.
- Decrease in CSA Non-Mandated services based on historical trends. These expenses are partially funded (55%) by the State.

Germanna Community College

Purpose

Germanna Community College is a two-year public institution of higher education in the Virginia Community College System. Germanna provides quality, accessible, and affordable educational opportunities for the residents of the counties of Caroline, Culpeper, King George, Madison, Orange, Spotsylvania, and Stafford, and the City of Fredericksburg. Primary funding for the College is provided by the State, supplemented by contributions from the localities, and by student tuition.

Community Colleges

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES		**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$214,606	$214,606	$214,606	$214,606	$229,457
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$214,606**	**$214,606**	**$214,606**	**$214,606**	**$229,457**
NET TAX SUPPORT	**$214,606**	**$214,606**	**$214,606**	**$214,606**	**$229,457**

Notable FY 2015 Budget Changes

- Inclusion of $171,500 for the fourth year of a seven year commitment of the construction costs related to the Academic Services Building project on the Fredericksburg Campus in Spotsylvania County.

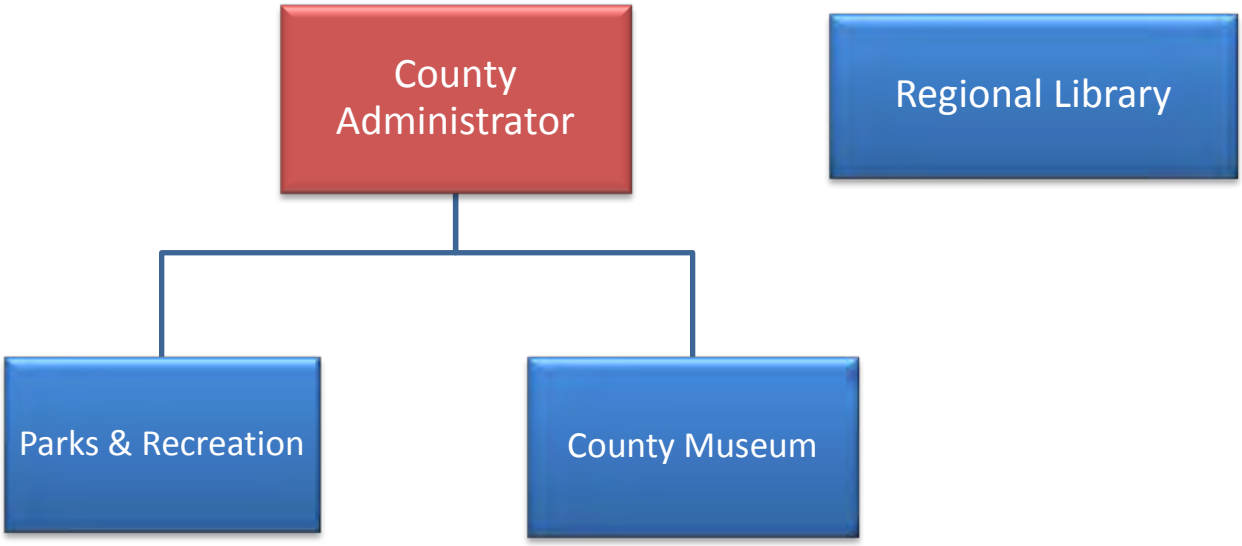
Health and Welfare Staffing

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

Department/Position	FY 2013	FY 2014	FY 2015
Social Services			
Account Clerk I	0.63	0.50	0.50
Administrative Assistant	1	1	1
Administrative Manager	1	1	1
Aide II	4	4	4
Bilingual Aide	0.75	0.63	0.63
Clerk	6	6	6
CSA Coordinator	1	1	1
CSA Office Assistant	1	1	1
Deputy Director	1	1	1
Director	1	1	1
Eligibility Supervisor	3	3	3
Eligibility Worker	26.63	26.89	28.89
Family Services Supervisor	0	3	3
Family Services Worker	0	20.50	20.50
Food Stamp Clerk	1	1	1
Fraud Investigator	1	1	1
PC Technician	1	1	1
Senior Eligibility Worker	3.63	3	3
Senior Family Services Worker	0	4	4
Senior Family Services Worker - Adult Services	0	1	1
Senior Social Worker	5	0	0
Social Worker	20.50	0	0
Social Worker Supervisor	3	0	0
Training Specialist	4	4	4
Volunteer Services Coordinator	1	1	1
TOTAL FTEs	**87.14**	**86.52**	**88.52**
TOTAL FTEs Health and Welfare	**87.14**	**86.52**	**88.52**

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 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (function specific)	$800,216	$704,901	$699,226	$709,016	$697,250
TOTAL REVENUES	**$800,216**	**$704,901**	**$699,226**	**$709,016**	**$697,250**
EXPENDITURES: (by department)					
Parks & Recreation	$2,912,268	$2,753,287	$2,922,530	$2,935,539	$2,943,036
County Museum	$79,357	$67,426	$56,826	$72,371	$64,640
Regional Library	$3,986,678	$3,986,678	$3,986,678	$3,986,678	$3,986,678
TOTAL EXPENDITURES	**$6,978,303**	**$6,807,391**	**$6,966,034**	**$6,994,588**	**$6,994,354**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$2,002,302	$1,924,495	$2,006,419	$2,021,178	$2,039,225
Operating	$4,909,659	$4,814,490	$4,890,630	$4,900,825	$4,892,116
Capital	$66,342	$68,406	$68,985	$72,585	$63,013
TOTAL APPROPRIATED EXPENDITURES	**$6,978,303**	**$6,807,391**	**$6,966,034**	**$6,994,588**	**$6,994,354**
NET TAX SUPPORT	**$6,178,087**	**$6,102,490**	**$6,266,808**	**$6,285,572**	**$6,297,104**

Challenges and Opportunities –

- **Limited funding available for capital needs.** Capital funding for facility improvements and maintenance continues to be postponed, increasing the potential for safety concerns to arise with items such as fencing, playgrounds, parking lots, ball fields, basketball and tennis courts, the pool, buildings, trails and grounds.
- **Citizen demand/requests.** We cannot meet all the requests from citizens for programs and facilities. Facility requests from citizens include a skateboard facility, ice hockey rink, additional rectangular and diamond fields, playground facilities at Patriot Park, golf facilities, a dog park, and rubberized tracks. Additionally, program requests include field hockey, volleyball, lacrosse and fall baseball.

2014 and 2015 Focus/Highlights –

- **Expanded promotion.** Continued marketing of available Parks and Recreation programs through sources such as the redesigned website, mass emails, Facebook, Spotsy Alert, Play by Play publication, and a monthly flyer.
- **Improvements at park facilities.** In addition to routine maintenance at the park facilities and grounds, staff plans to complete the following improvements to various park facilities: repair baseball fencing, replace dugout tops, basketball and tennis court resurfacing, turf nutrient program, replacement of playground parts and playground surface enhancement.
- **Revenue Opportunities.** Staff is assisting in the development of a policy allowing local businesses to advertise at park facilities through banners and ads placed in the Play by Play publication and mass emails.

Long Term Goals –

- **Enhance quality of life for Spotsylvanians.** The Parks and Recreation Department will manage a variety of leisure activities to promote personal growth, physical fitness, and recreational opportunities for County residents. Additionally, the County will provide a quality system of parks, libraries, and other public spaces to enhance community life.
- **Sustainability.** The Parks and Recreation Department will pursue programs, facilities and events at a cost/expense ratio that is sustainable.

Short Term Objectives –

- **Services for the citizens.** Staff members strive daily to show that they value citizens by treating them with respect, while making decisions and enforcing County policies and procedures concerning the offering of quality programs and facilities for the purpose of promoting individual development and well-being.
- **Promotion and offering of desired programs.** Staff will continue surveying citizens and monitoring enrollments to determine desired recreational programs and services, and will increase citizens' awareness of such offerings through expanded promotion.

Measures –

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Percent of participants satisfied with provided programs[1]	93%	92%	92%	93%	93%	100%
Percent of direct program cost recovered via participation fees:[2]						
Basketball	89%	96%	95%	98%	97%	
Cheerleading	100+%	100+%	100+%	100+%	100+%	
Football	63%	63%	62%	70%	70%	
Fall Soccer	100+%	100+%	100+%	100+%	100+%	
Spring Soccer	100+%	100+%	100+%	100+%	100+%	100%
Baseball	81%	90%	88%	92%	90%	
Softball	74%	90%	87%	92%	90%	
Percent of surveyed participants satisfied with their interaction with department staff[1]	94%	94%	95%	95%	96%	100%
Percent of programs having all information available to public at least 21 days prior to program start date	100%	100%	100%	100%	100%	100%

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Percent of athletic fields that receive scheduled maintenance service	100%	100%	100%	100%	100%	100%
Number of program participants	38,324	38,513	36,557	41,000	38,000	42,000
Number of online registrations received	1,754	1,629	1,622	1,800	1,800	2,000
Visits to Central Rappahannock Regional Library (CRRL) branches	2,730,961	2,977,364	3,026,934	3,057,203	3,087,775	3,097,953
Reference questions answered by CRRL	1,298,035	1,331,818	1,239,863	1,264,660	1,289,953	1.406,620
Percent self-checkout transactions at CRRL	12.3%	14.3%	25.0%	27.0%	29.0%	30+%
Public computer uses at CRRL	231,396	256,208	273,832	289,000	304,000	325,000

[1] Obtained through in-house survey.

[2] While the percentages vary for each program, it is important to note that the objective is to establish a single participation fee that when applied to each program would recover 100% of the overall direct program costs for all programs.

Overview of Parks, Recreation & Cultural Departments

Spotsylvania's Parks, Recreation and Cultural function consists of three divisions: Parks and Recreation, County Museum and the Regional Library.

Parks & Recreation

Purpose

The Parks and Recreation Department provides and promotes an extensive youth sports program, special interest classes, leisure activities, and conducts a number of special events throughout the year.

Parks and Recreation maintains twelve park facilities, strategically located throughout the County: Arritt, Chewning, Cosner, Harrison Road, Hunting Run, Lee Hill, Legion Field, Loriella, Marshall, Mary Lee Carter, Ni River, and Patriot; and maintains six community centers: Berkeley, Chancellor, Harrison Road, Lee Hill, Lick Run, and Todds Tavern. Parks and Recreation also provides field maintenance support to playing fields at 29 school sites and lawn maintenance/care at five fire/rescue stations, the Salem Church Library and the Animal Control facility, and operates the Senior Center located in the Marshall Center. The Center is open for senior citizens Monday and Wednesday, 9:30 a.m. to 1:30 p.m. and Tuesday from 9:30 a.m. to 2:30 p.m.

Parks & Recreation

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
Rec Registration Fees	$369,054	$307,333	$318,925	$318,925	$307,385
Self-Supporting Activities	$185,200	$167,582	$166,000	$166,000	$168,000
Use of Park Facilities	$56,460	$54,164	$48,000	$48,000	$51,000
Admission Loriella Park	$47,245	$43,796	$48,175	$48,175	$45,025
Hunting Run Reservoir Fees	$20,000	$21,929	$20,000	$20,000	$21,000
Ni River Reservoir Fees	$20,000	$19,116	$20,000	$20,000	$19,000
Loriella Park Concessions	$13,500	$14,054	$12,300	$12,300	$11,900
Stonewall Jackson Run Fees	$7,600	$8,469	$7,800	$9,435	$8,100
P&R Sale Items	$1,800	$1,032	$1,200	$1,200	$1,200
TOTAL REVENUES	**$720,859**	**$637,475**	**$642,400**	**$644,035**	**$632,610**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,969,024	$1,891,531	$1,977,264	$1,990,273	$2,004,970
Operating	$876,902	$793,350	$876,281	$876,281	$875,053
Capital	$66,342	$68,406	$68,985	$68,985	$63,013
TOTAL APPROPRIATED EXPENDITURES	**$2,912,268**	**$2,753,287**	**$2,922,530**	**$2,935,539**	**$2,943,036**
NET TAX SUPPORT	**$2,191,409**	**$2,115,812**	**$2,280,130**	**$2,291,504**	**$2,310,426**

Parks & Recreation *continued*

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Funding for a replacement vehicle, two replacement mowers, and replacement mowing equipment for median mowing.

County Museum

Purpose

The Spotsylvania County Museum is located at 9019 Old Battlefield Boulevard, on the first floor of the Merchant Square Building. The facility consists of 1,800 square feet of exhibit space and tells a comprehensive history of the Civil War battles of Chancellorsville, Salem Church, Wilderness, and Spotsylvania Courthouse, starting in 1722. The exhibit gallery features artifacts, photographs and documents from the early Woodland Indians who were the original inhabitants of Spotsylvania through 1865. The museum also houses the Frances Waller Research Library. Under a Memorandum of Understanding, the County partners with the Spotsylvania Historical Association to operate the museum.

The museum is open daily to the public from 9 a.m. to 5 p.m. (closing only on New Year's Day, Thanksgiving, Christmas Eve and Christmas).

County Museum

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
Transient Occupancy	$79,357	$67,426	$56,826	$64,981	$64,640
TOTAL REVENUES	**$79,357**	**$67,426**	**$56,826**	**$64,981**	**$64,640**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$33,278	$32,964	$29,155	$30,905	$34,255
Operating	$46,079	$34,462	$27,671	$37,866	$30,385
Capital		$0	$0	$3,600	$0
TOTAL APPROPRIATED EXPENDITURES	**$79,357**	**$67,426**	**$56,826**	**$72,371**	**$64,640**
NET TAX SUPPORT	**$0**	**$0**	**$0**	**$7,390**	**$0**

Notable FY 2015 Budget Changes

- Funding for the maintenance of the Museum website.

Regional Library

Purpose

The Central Rappahannock Regional Library (CRRL) system has branches in Spotsylvania, Stafford, and Westmoreland counties, and the City of Fredericksburg. Branches located in Spotsylvania County include the Salem Church Branch and the C. Melvin Snow Branch, located on Courthouse Road. Both County branches are owned and maintained by Spotsylvania County and the CRRL is responsible for the library operations including personnel and furnishings. The Salem Church, Stafford and Fredericksburg branches are open seven days a week, while the Snow branch operates six days a week.

CRRL operations are funded with a combination of State revenues and contributions from each participating locality. Locality contributions are based on circulation rates.

The CRRL brings people and information together for the purpose of education and recreation. Spotsylvania residents use the library to find information vital to their personal and professional lives through library collections, technology, and the skills of highly trained librarians. The CRRL maintains strong community partnerships, working together with schools and other local government agencies to provide services to the citizens of Spotsylvania. The CRRL branches serve as civic and cultural centers, hosting community groups, exhibiting local artwork, and providing access to e-government and job training services.

Regional Library

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$3,986,678	$3,986,678	$3,986,678	$3,986,678	$3,986,678
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$3,986,678**	**$3,986,678**	**$3,986,678**	**$3,986,678**	**$3,986,678**
NET TAX SUPPORT	**$3,986,678**	**$3,986,678**	**$3,986,678**	**$3,986,678**	**$3,986,678**

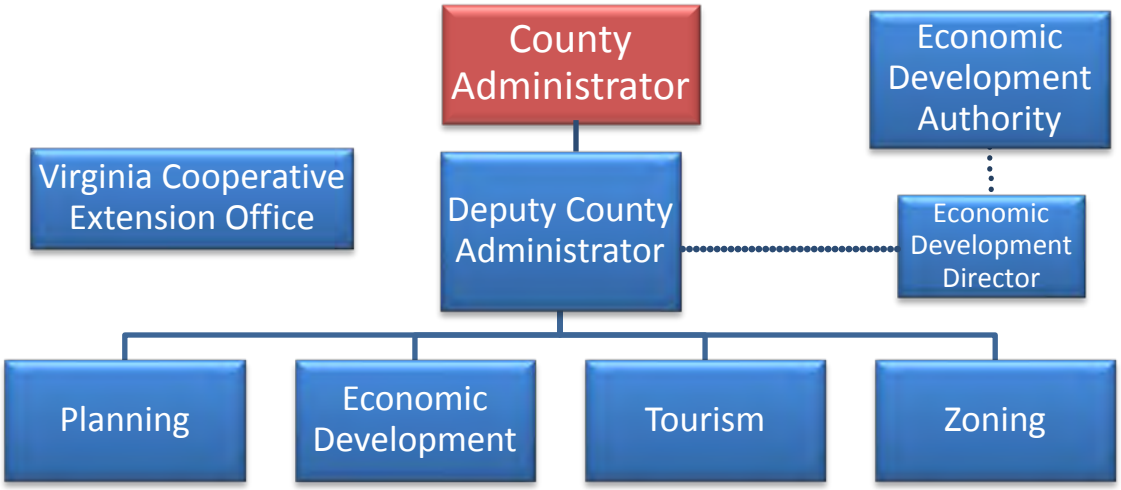
Parks, Recreation & Cultural Staffing

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

Department/Position	FY 2013	FY 2014	FY 2015
Parks & Recreation			
Administrative Support Supervisor	1	1	1
Assistant Director	1	1	1
Director	1	1	1
Maintenance Crew Leader	3	3	3
Maintenance Supervisor	1	1	1
Maintenance Technician	2	2	2
Maintenance Worker	9.13	7.63	7.63
Office Technician	1	1	1
Park Attendant	0.75	0.75	0.75
Program Assistant	2	2	2
Recreation Programmer	2	2	2
Senior Marshall Center Attendant	0.63	0.63	0.63
Special Events Coordinator	1	1	1
Support Clerk	1.50	1	1
TOTAL FTEs	**27.01**	**25.01**	**25.01**
Museum			
Museum Curator	0.88	0.88	0.88
TOTAL FTEs	**0.88**	**0.88**	**0.88**
TOTAL FTEs Parks, Recreation & Cultural	**27.89**	**25.89**	**25.89**

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 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (function specific)	$3,858,618	$2,935,286	$2,682,661	$4,294,132	$2,921,144
TOTAL REVENUES	**$3,858,618**	**$2,935,286**	**$2,682,661**	**$4,294,132**	**$2,921,144**
EXPENDITURES: (by department)					
Planning	$1,810,301	$932,111	$1,055,578	$1,719,381	$1,036,611
Economic Development	$785,352	$703,185	$839,359	$841,873	$662,462
Economic Development Opportunities Fund	$1,417,350	$793,425	$748,467	$1,554,042	$566,960
Tourism	$665,626	$701,204	$685,387	$709,575	$552,141
Community Development Administrator*	$6,872	$2,815	$2,479	$2,479	$0
Extension Agents (VA Cooperative)	$159,544	$144,639	$161,114	$161,799	$167,901
Zoning Division	$1,319,454	$1,267,985	$1,275,307	$1,284,533	$1,714,764
SUBTOTAL - APPROPRIATED EXPENDITURES	**$6,164,499**	**$4,545,364**	**$4,767,691**	**$6,273,682**	**$4,700,839**
Transfer to General Fund - Zoning Division	$184,382	$161,482	$135,206	$135,206	$158,733
TOTAL EXPENDITURES	**$6,348,881**	**$4,706,846**	**$4,902,897**	**$6,408,888**	**$4,859,572**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$2,892,015	$2,755,026	$2,868,799	$2,901,691	$2,835,814
Operating	$2,438,879	$1,700,316	$1,835,110	$2,653,293	$1,805,862
Capital	$774,143	$28,275	$4,465	$659,381	$0
Debt Service	$59,462	$61,747	$59,317	$59,317	$59,163
TOTAL APPROPRIATED EXPENDITURES	**$6,164,499**	**$4,545,364**	**$4,767,691**	**$6,273,682**	**$4,700,839**
NET TAX SUPPORT	**$2,490,264**	**$1,771,560**	**$2,220,236**	**$2,114,756**	**$1,938,428**

* This position was eliminated in FY 2015

Challenges and Opportunities –

- **Changing priorities and timelines.** Workload management is a challenge due to the types and variety of projects in which the Planning Department is involved. Short range planning workload is largely dictated by application submissions while long range planning work schedules are often pre-empted by special project assignments. Transportation planning involves significant coordination between different agencies, citizens, and the development community. Further complicating work load management is the unpredictability of application complexity.

- **Marketing and promotion.** Staff strives to promote the County as a business-friendly community using a focused and professional marketing approach. Positioning is critical to maintaining a competitive advantage in attracting and retaining businesses. The County's Tourism office is committed to providing accurate, reliable information to locals and visitors concerning attractions in the area.
- **Alliances.** Regional, academic and State relationships can be catalysts for growth. As such, the County has recently partnered with the Center for Economic Development at the University of Mary Washington. The Center is working to assist regional localities in their efforts to promote economic development. Additionally, staff is working with Fredericksburg and Stafford to present a united front on tourism, advertise in a larger market, and reach more people than "going alone."

2014 and 2015 Focus/Highlights –

- **Annual updates.** Staff will prepare analyses and will provide the Board of Supervisors with an annual update on the proffer policy and fee schedules.
- **Preparation for public hearings.** Staff will carry the following County-initiated projects through the public hearing process:
    - General updates to the Subdivision Ordinance;
    - Transfer of Development Rights Ordinance;
    - General updates to the Zoning Ordinance; and
    - Updates to the Design Standards Manual.
- **Transportation planning.** Planning staff will continue to coordinate the Revenue Sharing, Six-Year Plan and Rural Additions programs.

- **Committee participation.** Planning staff will participate with Fredericksburg Area Metropolitan Planning Organization (FAMPO) on advisory committees for the Jackson Gateway Interchange Modification Report; continued implementation of the Trailways Master Plan in cooperation with Spotsylvania Greenways Initiative; and serve on the technical committee for the Ft. AP Hill Joint Land Use Study.
- **Technology improvements.** Zoning staff will explore a wider implementation of the electronic plan review system and electronic permitting processes.
- **Stormwater Management.** Using current staffing, the County will manage the State mandated Stormwater Management program which will include more comprehensive inspections and reporting requirements and will be supported with a new fee structure. This program was previously administered by the State through the Department of Environmental Quality; however, the 2011 Virginia Stormwater Management Act transferred the administration of this program to localities effective July 1, 2014.
- **Enhance communication/visibility.** Staff is continuing to retool its communication efforts to ensure information is dispersed to both the development and business communities. Additionally staff will ensure that website and marketing materials are upgraded and appropriate to enhance the visibility and attractiveness of the County to visitors and employers while promoting existing businesses and tourism opportunities.
- **Improved signage.** The Tourism staff will work with the Virginia Department of Transportation to get more signs directing travelers to County attractions.
- **Attracting more events.** The Tourism office will bring more events to the area to attract overnight visitors to the County's hotels. Additionally, staff will update the currently outdated brochures on Spotsylvania attractions.
- **Farmers' market.** The Cooperative Extension office continues its organization of the Spotsylvania Farmers' Market, providing citizens with opportunities to purchase Virginia-grown produce, and farmers with a venue for marketing and selling their products.
- **4-H.** Each year, Spotsylvania 4-H works to start four new clubs, focusing on program areas for which clubs do not already exist. Additionally, over 100 youths attended 4-H Camp, enjoying educational classes, activities and games while gaining leadership skills.

Long Term Goals –

- **Contribute to a high quality of life.** The Planning Department seeks to provide planning services that contribute to a high quality of life now and into the future through advocating innovative planning practices and developing plans through public processes that reflect the vision of the County's citizens. This is accomplished through long range planning, short range planning and transportation planning. The Zoning Department ensures that development and construction meets all applicable regulations and that proper land uses are occurring according to approved zoning.

- **Business growth and development.** The Economic Development office seeks to attract and retain diversified businesses to the County, increasing the tax base and providing a broad spectrum of employment opportunities to County residents.
- **Tourism.** The County's Tourism office is committed to providing accurate, reliable information to locals and visitors concerning attractions in the area, and to marketing the County to draw events that will attract visitors.
- **Provide learning opportunities.** The Cooperative Extension office engages citizens in local relationship and collaborative partnerships by putting scientific knowledge to work to improve economic, environmental, and social well-being.

Short Term Objectives –

- **Cross-training of department duties.** Staff will continue cross-training of various departmental functions to ensure that multiple staff members are familiar with various types of applications, issues, projects and procedures.
- **Streamlining processes.** Staff is engaged in evaluating project procedures with the goal of streamlining processes and shortening review timeframes for customers.
- **Staff qualifications and training.** Staff will remain abreast of best practices and other relevant planning, zoning and economic development topics, and will maintain required certifications.
- **Assistance to new and expanding businesses.** Staff is working with the Economic Development Authority (EDA) to establish initiatives such as the Small Business Incentive Program and the Business Resource Center to assist new and expanding businesses.
- **Increase number of events.** The Tourism office will bring more events to the area such as car shows, bike tours, and competitions to encourage more visitors to and overnight stays in the County.
- **Providing a guide to the area.** The Visitor Center informs locals and visitors about what there is to see and do in the area. Staff directs visitors to hotels, attractions and restaurants, and encourages them to stay in the area. Additionally, the Center sells tickets to area events, and offers maps and brochures about travel in the immediate area and in the state. Local school children use the Center as a resource when completing social studies and history assignments.
- **Regional tourism partnership.** Spotsylvania works with Stafford County and the City of Fredericksburg to reach visitors and encourage them to come eat, shop, play, and stay in this region of Virginia.
- **Providing research and educational programs.** The Cooperative Extension office will provide research and educational programs to help farmers learn new ways to produce income through alternative enterprises, improved marketing strategies, and management skills to help improve productivity through resource management, control of crop pests, soil testing, and livestock and crop production practices. Additionally, staff will teach homeowners how to use natural resources wisely and protect the

environment through programs in gardening, landscaping, lawn care, composting, lawn waste management, and water quality.

Measures –

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Number of visitors to County (calendar year)	767,659	717,242	625,253	750,000	800,000	1,000,000
Overnight hotel occupancy (calendar year)	59%	61.4%	52.3%	47.3%	50%	60%
Average calendar days to Exempt Plat 1st Comment Letter	14	15	13	14	14	14
Site plans approved in two or fewer reviews	83%	71%	75%	80%	80%	80%
Number of update emails sent to development community	5	6	6	9	12	12
Number of Planners with AICP certification	50%	66%	50%	50%	66%	66%
Number of Comprehensive Plan implementation items initiated in accordance with the Implementation Plan[1]	7/14	12/17	12/17	4/7	7/7	7/7
Average calendar days from submission to perform completeness review of Special Use Permit and rezoning applications	8	4.6	6.3	5	5	4
Number of construction inspection requests: • Zoning • Erosion	 139 7,163	 377 7,294	 270 8,258	 298 8,740	 315 9,222	 n/a n/a

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Average number of days before reviews are complete: • Zoning • Erosion	 8.8 6.6	 8 5	 8 5	 8 5	 8 6	 10 10
Number of zoning investigations	930	821	693	921	780	n/a
Percentage of zoning inspections resolved within 90 days of initial investigation	61.0%	81%	96%	96%	96%	≥60%
Number of farmers' market vendors (calendar year)	35	43	46	45	45	45
Average weekly customer count at farmers' markets (calendar year)	2,200	3,200	3,410	3,750	3,700	3,500
Number of individuals assisted with gardening/landscape information (calendar year)	616	669	661	650	650	700
Number of individuals trained or recertified through pesticide education (calendar year)	162	150	152	150	150	150
Number of individuals assisted with pesticide information (calendar year)	934	274	178	250	250	250
Number of 4-H summer camp participants (calendar year)	106	104	105	87	110	125

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	Ultimate Target
Number of 4-H club members (calendar year)	68	100	59	200	200	500
Number of individuals receiving nutrition, health, or food safety information (calendar year) [2]	9,488	1,516	1,916	1,000	1,000	1,200
Number of participants completing food safety courses (calendar year)	208	150	127	150	150	150

[1] Cumulative measure based on revised Implementation Schedule presented to the Board of Supervisors 9/22/09.
[2] The decreases in FY 2012-FY 2014 vs. FY 2011 are due to a combination of reporting changes & staff turnover.

Overview of Community Development Departments

Spotsylvania's Community Development function is a combination of five departments providing services to the citizens and visitors through plan development, business attraction/retention, tourism opportunities, agricultural assistance, and protection of natural resources through code enforcement.

Planning

Purpose

The Planning Department provides expertise in the areas of plan development and program design to the Board of Supervisors, Planning Commission, Historic Preservation Commission, Agricultural and Forestal/Purchase of Development Rights Committee, and Transportation Committee. Planning reviews and approves site plans and subdivision plats, evaluates rezoning, special use, and certificate of appropriateness applications and takes them through the public hearing process, provides census and demographic information to the public, educates and partners with the citizens of the County and development community on transportation and other planning initiatives, identifies transportation needs and recommends improvements, and serves as liaison to FAMPO, Virginia Department of Transportation (VDOT), and Fredericksburg Regional Transit (FRED). Planning also updates and implements the Comprehensive Plan, prepares sector plans, and amends codes to ensure that plan policies are advanced and consistently applied.

Planning

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
Planning Review Fees	$240,892	$336,747	$240,892	$275,643	$275,643
Plat Filing Fees	$104,856	$127,520	$104,856	$163,590	$163,590
Telecommunications Review Fee	$30,000	$0	$30,000	$30,000	$30,000
Planning Department Publications	$1,032	$712	$979	$979	$1,350
Proffers	$244,140	$0	$0	$322,683	$0
Grant Revenues	$418,624	$0	$0	$335,183	$0
TOTAL REVENUES	**$1,039,544**	**$464,979**	**$376,727**	**$1,128,078**	**$470,583**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$944,572	$872,143	$957,042	$960,018	$933,937
Operating	$111,415	$52,001	$98,536	$104,447	$102,674
Capital	$754,314	$7,967	$0	$654,916	$0
TOTAL APPROPRIATED EXPENDITURES	**$1,810,301**	**$932,111**	**$1,055,578**	**$1,719,381**	**$1,036,611**
NET TAX SUPPORT	**$770,757**	**$467,132**	**$678,851**	**$591,303**	**$566,028**

Planning *continued*

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.

Economic Development

Purpose

The Department of Economic Development provides services designed to attract, retain and facilitate expansion of high quality business and industry resulting in a stable, diverse local economy and an improved standard of living for the citizens of the County. In collaboration with four other neighboring government partners, the department assists existing businesses with expansion, relocation within the County, and recruits new businesses, both domestic and international, that may be interested in relocation and/or expansion.

Economic Development

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$515,541	$489,400	$526,494	$529,008	$436,531
Operating	$261,108	$204,603	$309,165	$309,165	$225,931
Capital	$8,703	$9,182	$3,700	$3,700	$0
TOTAL APPROPRIATED EXPENDITURES	**$785,352**	**$703,185**	**$839,359**	**$841,873**	**$662,462**
NET TAX SUPPORT	**$785,352**	**$703,185**	**$839,359**	**$841,873**	**$662,462**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Funding for the Spotsylvania Towne Centre holiday light show and the Fredericksburg Regional Alliance have been moved to the Economic Development Opportunities Fund.
- Increased funding for prospect development.

Economic Development Opportunities Fund

Purpose

The Economic Development Opportunities (EDO) Fund was established by the Board of Supervisors to assist the EDA in recruiting, retaining, and expanding new or existing businesses in the County.

Economic Development Opportunities Fund

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (function specific)					
Transfer from General Fund	1,389,810	1,250,000	400,000	766,150	591,097
Rental of General Property	71,355	74,915	60,000	60,000	70,375
Interest on Investments	3,000	1,890	3,000	3,000	3,000
Use of (addition to) to Fund Balance	(46,815)	(533,380)	285,467	724,892	(97,512)
TOTAL REVENUES	**$1,417,350**	**$793,425**	**$748,467**	**$1,554,042**	**$566,960**
APPROPRIATED EXPENDITURES: (by category)					
Personnel		$0	$0	$0	$0
Operating	$1,347,168	$720,958	$689,150	$1,494,725	$507,797
Capital	$10,720	$10,720	$0	$0	$0
Debt Service	$59,462	$61,747	$59,317	$59,317	$59,163
TOTAL APPROPRIATED EXPENDITURES	**$1,417,350**	**$793,425**	**$748,467**	**$1,554,042**	**$566,960**

Notable FY 2015 Budget Changes

- The FY 2015 budget includes the following transfers of on-going revenues from the General fund:
  - Mall incentive payments - $200,000
  - Fredericksburg Regional Alliance - $107,497
  - Business incentives/sponsorships - $93,600
  - 25% of the machinery and tools tax - $190,000
- The FY 2014 budget included $400,000 in one time funding from the General fund balance.

Tourism

Purpose

The Tourism Department consists of three divisions: Tourism Projects - ED, Tourism Projects – Parks & Recreation, and the Visitor Center. Tourism works to promote the County as a desirable tourist destination, and works with the tourism staff in the City of Fredericksburg and Stafford County to develop and implement regional advertising efforts to maximize tourism activity in the area. The Visitor Center provides visitors to the County with an overview of the history on the entire region and information on attractions, recreation, shopping opportunities, restaurants, hotels, events and other items of interest.

Tourism

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
Transient Occupancy Taxes	$580,643	$670,230	$603,174	$595,019	$625,360
Tourism Event Donations	$38,500	$42,100	$38,200	$38,200	$41,425
Tourism Miscellaneous Items	$1,600	$7,916	$3,300	$3,300	$2,600
Tourism Event Admissions	$30,000	$123,486	$200,000	$262,700	$0
TOTAL REVENUES	**$650,743**	**$843,732**	**$844,674**	**$899,219**	**$669,385**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$141,802	$137,766	$143,491	$162,679	$179,041
Operating	$523,824	$563,438	$541,896	$546,896	$373,100
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$665,626**	**$701,204**	**$685,387**	**$709,575**	**$552,141**
NET TAX SUPPORT	**$14,883**	**($142,528)**	**($159,287)**	**($189,644)**	**($117,244)**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Increase in part-time funding to open the Lick Run Visitor Center additional hours during the closing of the Chancellorsville Visitor Center for renovations.

Virginia Cooperative Extension Office

Purpose

The Spotsylvania County office of the Virginia Cooperative Extension provides information to citizens in the areas of agriculture, horticulture, home economics and 4-H Youth. The Extension Service also conducts a variety of classes and activities including: pesticides safety, forestry and wildlife management, pastures management for horses and cattle, farmers' market, food safety, nutrition, family financial management, and Master Gardener training.

Extension Agents (VA Cooperative)

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$74,452	$73,919	$76,453	$77,138	$78,846
Operating	$85,092	$70,720	$84,661	$84,661	$89,055
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$159,544**	**$144,639**	**$161,114**	**$161,799**	**$167,901**
NET TAX SUPPORT	**$159,544**	**$144,639**	**$161,114**	**$161,799**	**$167,901**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- Increase in funding for the County's share of six Extension Agents that serve our area.

Zoning Division

Purpose

The Zoning Division provides on-site inspections, plan review, code enforcement, and response to complaints from citizens; including all land disturbance activities and all Chesapeake Bay Preservation Act interpretation and enforcement. Beginning in FY 2015, Zoning staff will also manage the State mandated Stormwater Management program.

Zoning serves as staff to the Board of Zoning Appeals which reviews all zoning administrative decisions upon appeal and hears all requests for zoning variances under the County Code.

Zoning Division

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (department specific)					
Environmental Engineering Fees	$427,218	$560,629	$368,953	$368,953	$425,000
Other Local Revenue	$0	$0	$5,840	$5,840	$373,040
Zoning Fees	$275,415	$262,131	$290,000	$290,000	$262,500
Chesapeake Bay Fees	$47,494	$51,733	$48,000	$48,000	$112,500
Use of Fund Balance	$854	(41,343)	$0	$0	$41,176
TOTAL REVENUES	**$750,981**	**$833,150**	**$712,793**	**$712,793**	**$1,214,216**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,215,648	$1,181,798	$1,165,319	$1,172,848	$1,207,459
Operating	$103,400	$85,781	$109,223	$110,920	$507,305
Capital	$406	$406	$765	$765	$0
TOTAL APPROPRIATED EXPENDITURES	**$1,319,454**	**$1,267,985**	**$1,275,307**	**$1,284,533**	**$1,714,764**
Transfer to General Fund	$184,382	$161,482	$135,206	$135,206	$158,733
NET TAX SUPPORT	**$752,856**	**$596,317**	**$697,720**	**$706,946**	**$659,281**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.

Community Development Staffing

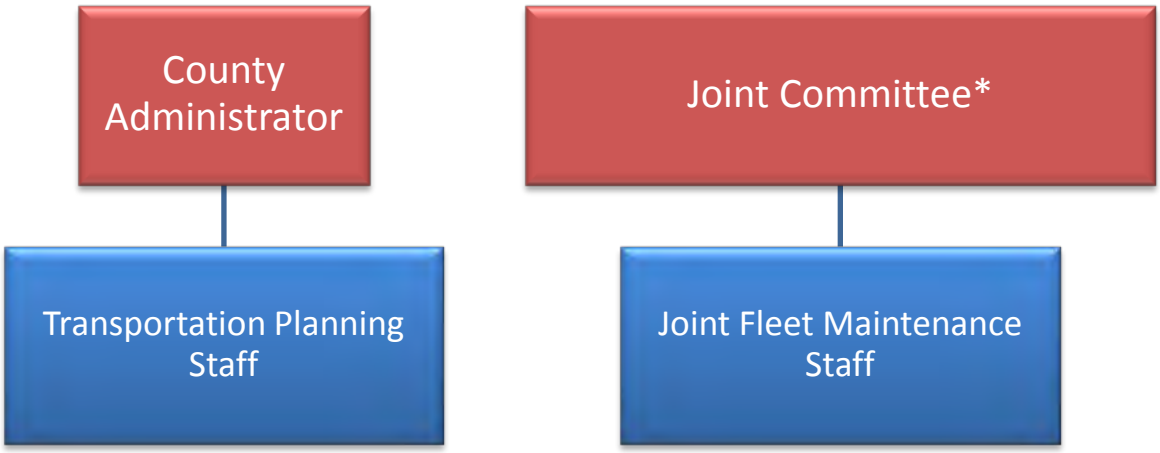
FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2013	FY 2014	FY 2015
Community Development Administrator	1	1	0
TOTAL FTE	**1**	**1**	**0**
Planning			
Assistant Director	1	1	1
Director	1	1	1
Office Manager II	1	1	1
Office Technician	1	1	1
Planner I	1	1	1
Planner II	1	1	1
Planner III	1	1	1
Planning Manager	1	0	0
Planning Technician	2	2	2
Senior Planner	1	1	1
TOTAL FTEs	**11**	**10**	**10**
Economic Development			
Business Analyst	1	0	0
Business Retention Specialist	0	1	1
Deputy Director	1	1	1
Director	1	1	1
Economic Development Specialist	1	1	1
ED & Tourism Assistant	1	1	1
TOTAL FTEs	**5**	**5**	**5**
Tourism			
Tourism Manager	1	1	1
Visitor Center Counselor	0.63	0.63	0.63
TOTAL FTEs	**1.63**	**1.63**	**1.63**

Department/Position	FY 2013	FY 2014	FY 2015
Virginia Cooperative Extension Office			
Farmer's Market Position	0.50	0.50	0.50
Secretary	1	1	1
TOTAL FTEs	**1.50**	**1.50**	**1.50**
Zoning Division			
Code Enforcement Officer	3	3	3
Deputy Zoning Administrator	1	1	1
Director of Code Compliance/Zoning Administrator	1	1	1
Environmental Assistant	1	1	1
Environmental Engineer	1	1	1
Environmental Technician	3	3	3
Erosion/Sediment Program Administrator	1	1	1
ESC Inspector	1	1	1
Zoning Assistant	2	1	1
TOTAL FTEs	**14**	**13**	**13**
TOTAL FTEs Community Development	**34.13**	**32.13**	**31.13**

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 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (function specific)	$12,375,782	$10,387,701	$10,674,536	$10,666,441	$10,543,377
TOTAL REVENUES	**$12,375,782**	**$10,387,701**	**$10,674,536**	**$10,666,441**	**$10,543,377**
EXPENDITURES: (by department)					
Transportation Fund	$10,006,605	$8,076,329	$8,219,001	$8,142,498	$7,991,493
Joint Fleet Maintenance Fund	$2,369,177	$2,311,372	$2,455,535	$2,523,943	$2,551,884
TOTAL EXPENDITURES	**$12,375,782**	**$10,387,701**	**$10,674,536**	**$10,666,441**	**$10,543,377**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,603,930	$1,465,774	$1,597,453	$1,598,079	$1,640,549
Operating	$1,540,108	$1,625,402	$1,597,527	$1,666,087	$1,648,324
Capital	$30,600	$939	$28,100	$32,000	$32,000
Debt Service	$3,367,831	$3,373,632	$3,723,600	$3,642,419	$4,094,197
Reserves	$5,724,018	$3,661,452	$3,600,457	$3,400,457	$2,976,888
Transfers Out	$109,295	$260,502	$127,399	$327,399	$151,419
TOTAL APPROPRIATED EXPENDITURES	**$12,375,782**	**$10,387,701**	**$10,674,536**	**$10,666,441**	**$10,543,377**

Overview of Transportation Programs

County Transportation Program

The Virginia Department of Transportation (VDOT) is responsible for building, maintaining and operating the state's roads. However, to address growing transportation concerns and better position the County to partner with the State and Federal governments to address transportation needs, the County created a Transportation Fund in FY 2005. Revenue to support this fund historically came from the annual transfer of 100% of the local vehicle license fee and the "set-aside" of 10% of new revenue generated from several developments in the County.

On February 15, 2010, Spotsylvania joined the Virginia Railway Express (VRE) and became a member of the Potomac and Rappahannock Transportation Commission (PRTC). As part of the agreement with the PRTC and VRE, Spotsylvania is responsible for annual payments to PRTC for a share of the Administrative Expenses and to VRE for an annual subsidy. By State law, membership in the PRTC permits the County to enact a 2.1% tax on the distribution costs of fuel which may be used only for VRE and PRTC annual subsidies and other transportation purposes. PRTC estimates Spotsylvania's FY 2015 fuel tax revenue to be $4.4 million.

When combined with approximately $2.7 million from the Transportation Fund balance, the projected FY 2015 fuel tax revenue is sufficient to pay FY 2015 PRTC and VRE subsidies, and all other FY 2015 transportation expenditures. As such, the transfers of $2.8 million in vehicle decal fee revenue and approximately $600,000 in special district set-aside revenue are maintained in the General Fund in FY 2015. Based on PRTC's estimate of out-year fuel tax revenue, County staff's projection of out-year VRE and PRTC subsidies, existing debt service, and new debt service to be incurred resulting from the Adopted CIP, it is anticipated that each of these transfers to the Transportation Fund will resume in FY 2017 to balance the Transportation Fund.

Funding from the Transportation Fund is used to cover the costs of several County employees whose responsibilities include transportation planning and oversight of transportation capital projects; funding for the Fredericksburg Regional Transit (FRED) local bus system; staffing to address litter control; and debt service associated with transportation capital projects. The Transportation Fund also includes reservations of the "set-asides" and taxes collected from several Special Service Districts (SSD) established to address transportation needs associated with specific commercial developments.

Transportation Projects in the Adopted FY 2015 – FY 2019 Capital Improvement Plan
Mine Road, Falcon Drive and Spotsylvania Avenue intersection
Jones Powell Road hill improvements
Hard surfacing of the unpaved roads ranked as "Fair"
Hickory Ridge/Rt.1 intersection
Study & preliminary engineering for widening of Morris Road
Improvements to Exits 118 and 126
General Engineering Consultant

Transportation Fund

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (function specific)					
Local	$7,208,899	$6,543,764	$4,839,887	$4,839,887	$5,099,032
Bond proceeds	$5,567,371	$5,567,371	$0	$0	$0
Use of (addition to) to Transportation Fund Balance	($2,931,985)	($4,213,902)	$3,187,429	$3,069,715	$2,715,273
Transfer from Capital Projects Fund	$160,976	$179,096	$191,685	$230,157	$177,188
Transfer from General Fund	$1,344	$0	$0	$2,739	$0
TOTAL REVENUES	**$10,006,605**	**$8,076,329**	**$8,219,001**	**$8,142,498**	**$7,991,493**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$330,387	$312,260	$325,225	$327,564	$350,780
Operating	$474,074	$467,544	$442,320	$444,659	$418,209
Capital	$1,000	$939	$0	$0	$0
Debt Service	$3,367,831	$3,373,632	$3,723,600	$3,642,419	$4,094,197
Reserves	$2,062,565	$0	$2,201,657	$2,001,657	$1,491,406
VRE Reserves & Subsidies	$3,661,453	$3,661,452	$1,398,800	$1,398,800	$1,485,482
SUBTOTAL - APPROPRIATED EXPENDITURES	**$9,897,310**	**$7,815,827**	**$8,091,602**	**$7,815,099**	**$7,840,074**
Transfers Out	$109,295	$260,502	$127,399	$327,399	$151,419
TOTAL EXPENDITURES	**$10,006,605**	**$8,076,329**	**$8,219,001**	**$8,142,498**	**$7,991,493**

Notable FY 2015 Budget Changes

- Detailed salary and benefit changes are listed on page 241.
- A $23,742 reduction in funding for the Fredericksburg Regional Transit (FRED) bus system.
- The addition of $0.5 million in debt service for the Summer 2014 issuance of $5.0 million in bonds for the Unpaved Roads, Hickory Ridge/Route 1 Intersection Improvements, Mine/Falcon/Spotsylvania Intersection Improvements, Jones Powell Hill Improvement, Improvements to Exits 118 and 126, and Morris Road Widening Study projects.
- An $86,682 increase in the VRE/PRTC operations subsidy payments.
- $15,000 is included in a reserve for Other Post Employment Benefits (OPEB) liabilities.

Joint Fleet Maintenance

Purpose

To improve fleet management services and support to all customers and to ensure that vehicles and equipment are efficiently maintained in a safe operational condition in accordance with all federal, state and county safety and environmental policies, procedures and regulations.

In FY 2009, the County began operating a Joint Fleet Maintenance Facility for servicing vehicles owned and operated by the County and Schools. The facility is operated by School staff, with oversight and management governed by a joint committee consisting of representatives from the Board of Supervisors; the School Board; and County and School staff. Users are billed monthly for services provided by the facility and all revenues and expenditures associated with the facility are tracked in an internal service fund. The consolidated facility is expected to provide a net benefit to both the County and Schools through economies of scale on vehicle service items purchased.

Joint Fleet Maintenance Fund

	FY 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (function specific)					
Local	$2,279,177	$2,250,753	$2,455,535	$2,505,535	$2,551,884
Use of (addition to) to Fund Balance	$90,000	$60,619	$0	$18,408	$0
TOTAL REVENUES	**$2,369,177**	**$2,311,372**	**$2,455,535**	**$2,523,943**	**$2,551,884**
EXPENDITURES: (by category)					
Personnel	$1,273,543	$1,153,514	$1,272,228	$1,270,515	$1,289,769
Operating	$1,066,034	$1,157,858	$1,155,207	$1,221,428	$1,230,115
Capital	$29,600	$0	$28,100	$32,000	$32,000
TOTAL EXPENDITURES	**$2,369,177**	**$2,311,372**	**$2,455,535**	**$2,523,943**	**$2,551,884**

Transportation Staffing

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

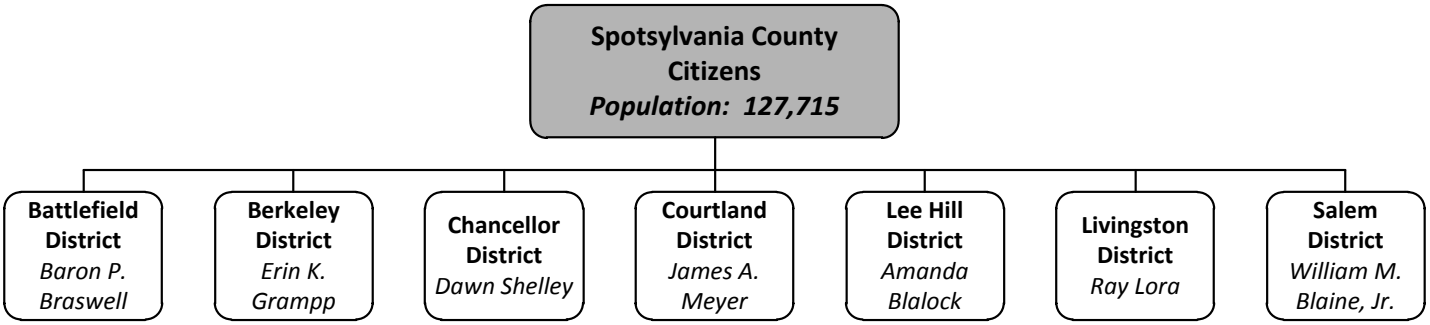
Department/Position	FY 2013	FY 2014	FY 2015
Transportation			
Construction Technician	1	1	1
Litter Control Technician	2	0	0
Litter Program Work Leader	0	2	2
Traffic Engineer	1	1	1
Transportation Planner	1	1	1
TOTAL FTEs	**5**	**5**	**5**
TOTAL FTEs Transportation	**5**	**5**	**5**

*19 FTEs associated with Joint Fleet Maintenance are recorded in the Schools' budget, and are not County-budgeted FTEs. As such, the FTEs are not included in this County FTE table.

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.

The School Board adopted its FY 2015 Budget on May 12, 2014. 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 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (function specific)					
State & Federal	$133,696,699	$133,836,500	$130,071,875	$130,071,875	$135,071,863
Local Transfer	$116,878,461	$114,151,940	$114,830,339	$118,429,691	$116,415,339
Local	$3,751,259	$3,517,933	$3,419,737	$3,786,997	$3,785,339
Bond Proceeds	$44,287,341	$44,236,694	$0	$11,697,015	$0
Use of (Addition to) Fund Balance	$0	($10,698)	$0		$0
TOTAL REVENUES	**$298,613,760**	**$295,732,369**	**$248,321,951**	**$263,985,578**	**$255,272,541**
APPROPRIATED EXPENDITURES: (by category)					
Instruction	$172,809,285	$170,992,894	$168,927,902	$173,228,537	$177,755,934
Administration/Health	$8,863,400	$8,726,731	$9,026,302	$8,934,172	$9,235,942
Transportation	$16,238,941	$15,768,086	$16,538,219	$16,707,499	$16,905,176
Maintenance	$20,588,716	$20,493,959	$20,904,807	$20,920,088	$21,104,821
Debt Service	$72,704,778	$72,394,859	$25,622,391	$37,279,363	$22,897,604
Technology	$7,352,770	$7,299,970	$7,246,460	$6,860,049	$7,317,194
TOTAL APPROPRIATED EXPENDITURES	**$298,557,890**	**$295,676,499**	**$248,266,081**	**$263,929,708**	**$255,216,671**
Transfer to School Food Service Fund	$55,870	$55,870	$55,870	$55,870	$55,870
TOTAL EXPENDITURES	**$298,613,760**	**$295,732,369**	**$248,321,951**	**$263,985,578**	**$255,272,541**

Overview of Education Function

School Boards in Virginia are required to provide, as a minimum, programs and services as prescribed by the Standards of Quality (SOQ). The Composite Index is the measure used to determine the state and local share of SOQ costs. The Required Local Effort is the locality's share, of the State's estimate of the costs of such SOQ programs, which, by law, must be funded by the locality. The Required Local Match is the locality's required share of program costs for optional school facilities and incentive programs in which the school division elects to participate in a given fiscal year. The additional local transfer is the amount of local funding provided above the Required Local Effort and the Required Local Match.

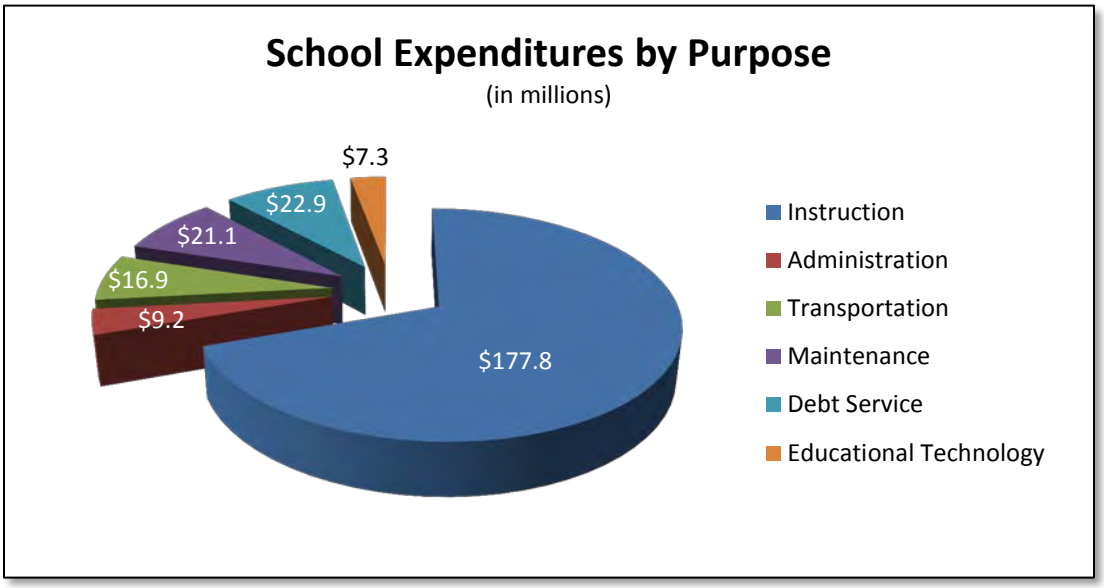
The table below provides a breakdown of the General Fund transfer, showing the required local effort, the required local match for optional programs, the transfer necessary to pay debt service on school capital projects, and the additional local transfer. Cost per pupil data follows the table depicting the breakdown of the local transfer to Schools.

Breakdown of Local Transfer	FY 2014 Adopted Budget	FY 2015 Adopted Budget*
Required Local Effort	$44,116,544	$51,849,984
Required Local Match for Optional Programs	$1,650,255	$1,599,490
Debt Service	$25,622,391	$22,897,604
Additional Local Transfer	$43,441,149	$40,068,261
Total Local Transfer	**$114,830,339**	**$116,415,339**

* As of June 1, 2014, a state budget has not been passed by the Virginia General Assembly. As such, these figures are based on the information provided to the County by the Virginia Department of Education as part of the Governor's originally recommended budget.

Per Pupil Cost	FY 2014 Adopted Budget	FY 2015 Adopted Budget
Student enrollment	23,537	23,855
Total School Operating Budget per Pupil	**$10,547**	**$10,699**
Local Transfer per pupil – Operating	$3,790	$3,920
Local Transfer per pupil – Debt Service	$1,089	$960
Total Local Transfer per pupil	**$4,879**	**$4,880**

Note: Per pupil costs may vary from one locality to another because each locality may have varying operations and unique programs that may distort comparisons.



School	Building Capacity	Enrollment 2011-2012	2012-2013	2013-2014	2014–2015 Projection
Elementary (grades preK-5):					
Battlefield	833	648	639	644	656
Berkeley	353	325	319	306	294
Brock Road	907	769	729	753	717
Cedar Forest	936	732	716	771	740
Chancellor	455	363	374	387	362
Courthouse Road	907	870	854	829	808
Courtland	789	577	586	564	564
Harrison Road	936	851	856	822	823
Lee Hill	807	670	692	702	698
Livingston	504	444	451	444	449
Parkside	936	691	694	728	731
Riverview	907	623	653	712	729
Robert E. Lee	585	507	516	502	505
Salem	815	645	660	635	648
Smith Station	986	794	751	762	747
Spotswood	641	537	564	537	568
Wilderness	936	757	763	763	748
	13,233	10,803	10,817	10,861	10,787
Middle (grades 6-8):					
Battlefield	807	808	791	798	802
Chancellor	857	844	819	858	834
Freedom	948	858	857	883	876
Ni River	774	683	687	715	702
Post Oak	948	753	752	781	778
Spotsylvania	907	828	806	805	817
Thornburg	790	672	690	691	660
	6,031	5,446	5,402	5,531	5,469
Secondary (grades 9-12):					
Chancellor	1,427	1,380	1,380	1,342	1,348
Courtland	1,265	1,192	1,219	1,190	1,188
Massaponax	1,830	1,870	1,858	1,829	1,958
Riverbend	1,995	1,923	1,913	1,866	1,874
Spotsylvania	1,611	1,113	1,103	1,123	1,200
John J. Wright Center (preK-12)					
Preschool	(1)	(1)	(1)	(1)	(1)
Alt Education	90	48	33	31	31
	8,218	7,526	7,506	7,381	7,599
TOTAL	**27,482**	**23,775**	**23,725**	**23,773**	**23,855**

(1) Pre-K enrollment is counted at the home elementary schools above. However, the 9/30/2013 enrollment was 327 for the 2013 – 2014 school year and is projected at 327 for the 2014 – 2015 school year.

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 2013 Adjusted	FY 2013 Actual	FY 2014 Adopted	FY 2014 Adjusted	FY 2015 Adopted
REVENUES: (function specific)					
Local	$5,588,267	$4,602,672	$5,545,142	$5,545,142	$4,867,464
State & Federal	$4,078,155	$4,543,463	$4,443,353	$4,443,353	$4,606,879
Transfer from School Operating Fund	$55,870	$55,870	$55,870	$55,870	$55,870
Use of (Addition to) Fund Balance	$150,000	-$281,911	$0	$58,131	$0
TOTAL REVENUES	**$9,872,292**	**$8,920,094**	**$10,044,365**	**$10,102,496**	**$9,530,213**
EXPENDITURES: (by category)					
Food Service	$9,872,292	$8,920,094	$10,044,365	$10,102,496	$9,530,213
TOTAL EXPENDITURES	**$9,872,292**	**$8,920,094**	**$10,044,365**	**$10,102,496**	**$9,530,213**

County of Spotsylvania

Founded 1721

Board of Supervisors
GREG CEBULA
ANN L. HEIDIG
TIMOTHY J. McLAUGHLIN
DAVID ROSS
GARY F. SKINNER
PAUL D. TRAMPE
CHRIS YAKABOUSKI

County Administrator
C. DOUGLAS BARNES
Deputy County Administrator
MARK L. COLE
P.O. BOX 99
SPOTSYLVANIA, VIRGINIA 22553
Voice: (540) 507-7010
Fax: (540) 507-7019

Service, Integrity, Pride

At a meeting of the Spotsylvania County Board of Supervisors held on April 15, 2014, on a motion by Mr. Yakabouski and passed unanimously, the Board adopted the following resolution:

RESOLUTION No. 2014 - 55

A RESOLUTION TO ADOPT THE TAX RATES FOR CALENDAR YEAR 2014

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to set the tax rates for Calendar Year 2014; and

WHEREAS, the Board of Supervisors has received comments on the recommended tax rates from citizens of Spotsylvania County at a duly advertised public hearing; and

RESOLVED by the Spotsylvania County Board of Supervisors this 15th day of April 2014, That the following tax rates for Calendar Year 2014 be, and are hereby, approved, as set forth below; and, be it

CALENDAR YEAR 2014 COUNTY TAX RATES

Real Estate……$0.86 per $100 of assessed valuation

Personal Property…….$6.78 per $100 of assessed valuation, assessed at 50% of fair market value

Aircraft ……$.000001 per $100 of assessed valuation, assessed at 50% of fair market value

Business Furniture & Fixtures……$5.95 per $100 of assessed valuation, assessed at no greater than 50% of fair market value

Mobile Homes……..$0.86 per $100 of assessed valuation

Machinery and Tools…….. $2.50 per $100 of assessed valuation

Heavy Duty Equipment……$2.00 per $100 of assessed valuation

Massaponax Special Service District
Special Tax……$0.12 per $100 of assessed valuation

Harrison Crossing Special Service District
Special Tax……$0.25 per $100 of assessed valuation

Lee Hill East Special Service District
Special Tax……$0.25 per $100 of assessed valuation

Lee Hill West Special Service District
Special Tax……$0.75 per $100 of assessed valuation

Special Tax Rates for Energy Efficient Buildings:
Sec 21-3.1(b)……..…$0.00 per $100 of assessed valuation

RESOLVED FURTHER, that the County Administrator is authorized to take all necessary actions to give this resolution effect.

A teste _____
Aimee Mann, Deputy Clerk

County of Spotsylvania

Founded 1721

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Service, Integrity, Pride

At a meeting of the Spotsylvania County Board of Supervisors held on April 15, 2014, on a motion by Mr. Trampe and passed unanimously, the Board adopted the following resolution:

RESOLUTION No. 2014 - 56

A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2015 BUDGET

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to approve and control the County's fiscal plan for FY 2015; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Recommended Budget for FY 2015, including fiscal policies; and

WHEREAS, the Board of Supervisors has received comments on the recommended budget from citizens of Spotsylvania County at a duly advertised public hearing; and

WHEREAS, it is the intent of the Board of Supervisors that departments and agencies shall adhere to the budgeted funds in accordance with departmental budgets presented by the County Administrator and amended by the Board of Supervisors; and

RESOLVED by the Spotsylvania County Board of Supervisors this 15th day of April 2014, That the following budgets be, and are hereby, approved effective July 1, 2014, as set forth below; and, be it

RESOLVED FURTHER, that local tax supported expenditures of the School Division's overall budget of $275,037,913 shall not exceed $116,415,339 of local funds and, be it

RESOLVED FURTHER, that the Board does hereby approve the FY 2015 PRTC subsidy of $84,100, and the FY 2015 VRE subsidy of $1,401,382, and does hereby authorize the payment of these subsidies during FY 2015 from the County's motor fuels tax revenue account, and be it

RESOLVED FURTHER, that all financial activities, purchases, travel, personnel actions, etc., shall be in accordance with the fiscal policies and procedures established by the Board of Supervisors and administered by the County Administrator.

FISCAL YEAR 2015 COUNTY BUDGETS

1. Total County Budget for Fiscal Year 2015 in the amount of $450,920,551 to include the following funds:

a.	General Operating Fund	$111,763,541
b.	Capital Projects Fund	$9,779,121
c.	Economic Development Opportunities Fund	$566,960
d.	Code Compliance Fund	$3,628,569
e.	Transportation Fund	$7,840,074
f.	School Operating Fund:	
	Instruction	$177,755,934
	Administration, Attendance and Health	$9,235,942
	Pupil Transportation	$16,905,176
	Operation and Maintenance	$21,104,821
	Debt and Fund Transfers	$22,897,604
	Technology	$7,317,194
	Contingency Reserves	$0
		$255,216,671
g.	School Food Service Fund:	
	School Food Services and Other Noninstructional Operations	$9,530,213
h.	School Capital Projects Fund:	
	Facilities	$7,739,145
i.	Utilities Operating Fund	$31,680,488
j.	Utilities Capital Projects Fund	$13,175,769

2. Joint Fleet Maintenance Fund for Fiscal Year 2015 in the amount of $2,551,884

RESOLVED FURTHER, that the County Administrator is authorized to take all necessary actions to give this resolution effect.

A teste _____
Aimee Mann, Deputy Clerk

County of Spotsylvania

Founded 1721

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Service, Integrity, Pride

At a meeting of the Spotsylvania County Board of Supervisors held on May 13, 2014, on a motion by Mr. Skinner and passed 5 to 0 with Mr. Cebula and Mr. Yakabouski absent, the Board adopted the following resolution:

RESOLUTION No. 2014 - 68

A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2015 – FY 2019 CAPITAL IMPROVEMENT PLAN

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to approve and control the County's fiscal plans; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Recommended Capital Improvement Plan (CIP) for FY 2015 – FY 2019; and

WHEREAS, the Board of Supervisors has received comments on the recommended CIP from citizens of Spotsylvania County at a duly advertised public hearing; and

WHEREAS, it is the intent of the Board of Supervisors that project managers shall adhere to the budgeted funds in accordance with project budgets presented by the County Administrator and amended by the Board of Supervisors; and

RESOLVED, that the following five-year capital plan is, and is hereby, approved effective July 1, 2014, as set forth below.

FY 2015 – FY 2019 CAPITAL IMPROVEMENT PLAN

1. Capital Improvement Plan for FY 2015 – FY 2019 in the following amounts:

a. General Capital Projects	$74,986,413
b. Transportation Capital Projects	$26,199,534
c. Utilities Capital Projects	$72,678,269
d. School Capital Projects	$65,792,731

RESOLVED FURTHER, that this resolution replaces in its entirety Resolution 2014-57 adopted on April 15, 2014.

RESOLVED FURTHER, that the County Administrator is authorized to take all necessary actions to give this resolution effect.

A teste _____
Aimee Mann, Deputy Clerk

County of Spotsylvania

Founded 1721

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Service, Integrity, Pride

At a meeting of the Spotsylvania County Board of Supervisors held on April 15, 2014, on a motion by Mr. Skinner and passed unanimously, the Board adopted the following resolution:

RESOLUTION No. - 2014 - 58

A RESOLUTION PURSUANT TO SECTION 21-38 OF THE CODE OF SPOTSYLVANIA COUNTY, VIRGINIA TO SET THE PERCENTAGE OF PERSONAL PROPERTY TAX RELIEF AT THE LEVEL NECESSARY TO EXHAUST PERSONAL PROPERTY TAX RELIEF ACT FUNDS FOR 2014

WHEREAS, on December 13, 2005, and for tax years beginning in 2006, the Board adopted as Section 21-38 of the Code of Spotsylvania County, Virginia, the provisions of Item 503.E of Chapter 951 of the 2005 Appropriations Act of the General Assembly providing for computation of personal property tax relief as a specific dollar amount to be offset against the total taxes that would otherwise be due for personal property, and the reporting of such specific dollar relief amount on the tax bill; and

WHEREAS, the Board is required as part of its annual budget process, to adopt a resolution setting the percentage of tax relief at the level that is anticipated to exhaust Personal Property Tax Relief Act (PPTRA) funds provided to the County by the Commonwealth of Virginia for each tax year, and

WHEREAS, the ordinance requires that personal property tax bills set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the manner in which relief is allocated.

WHEREFORE, be it resolved by the Board of Supervisors of Spotsylvania County, Virginia, that pursuant to Section 21-38 of the Code of the County of Spotsylvania, that the percentage of tax relief that is anticipated to exhaust PPTRA relief funds provided to the County by the Commonwealth shall be set for tax year 2014 as follows:

1. For personal use vehicles valued at $1,000.00 or less, the percentage of relief shall be set at one hundred percent (100%)

2. For vehicles valued at more than $1,000.00, the percentage of relief shall be set at forty percent (40%) for up to and including the first $20,000.00 of value; and

BE IT FURTHER RESOLVED, that the Treasurer shall insure that 2014 personal property tax bills set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the manner in which relief is allocated.

A teste _____
Aimee Mann, Deputy Clerk

Glossary/Acronyms

Accrual Basis: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity: Departmental efforts which contribute to the achievement of a specific set of program objectives.

ACA: Affordable Care Act

ADA: Americans with Disabilities Act

AICP: American Institute of Certified Planners

ALS: Advanced Life Support

Amended Budget: The amended budget represents the original appropriation for the fiscal year plus any supplemental appropriations approved by the Board of Supervisors.

Amortize: To pay off gradually, usually through periodic payments of principal and interest.

APA: Auditor of Public Accounts

Appropriation: A legal authorization granted by the Board of Supervisors to incur obligations and to make expenditures for specific purposes.

ARC: Annual Required Contribution

ARRA: American Recovery and Reinvestment Act of 2009; Federal Program

Assessed Valuation: The valuation set upon real estate and certain personal property as a basis for levying property taxes.

Assessment Ratio: The ratio at which the tax rate is applied to the tax base.

Asset: A resource owned or held by the County which has monetary value.

AWWA: American Water Works Association

BAB: Build America Bonds

Base Budget: The cost of continuing the existing levels of service in the current budget year.

Balanced Budget: A budget is balanced when planned revenues equal planned expenditures for a given fiscal year. All local governments in Virginia must adopt a balanced budget according to state law.

Bond: An interest bearing certificate of public indebtedness. It is a promise to repay a specified amount of money (the face amount of the bond) by a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Bond Rating: An alphabetical grading system representing the credit worthiness of government bonds. Triple-A (AAA) is the best possible rating. Ratings are assigned by three primary rating agencies: Moody's, S&P, and Fitch.

Bond Refinancing: The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

BOS: Board of Supervisors

Budget: A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual. The County utilizes the modified accrual basis.

Budget Calendar: The schedule of key dates which the County follows in the preparation and adoption of the budget.

Budgetary Control: The control or management of the County in accordance with the adopted budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CAD: Computer Aided Dispatch

CAFR: Comprehensive Annual Financial Report

Capital Budget: Funds appropriated for the first year of the Capital Improvement Plan.

Capital Outlay: Acquisition of a fixed asset for general government operations which has an approximate per unit value of $500 or more and/or has a useful economic life of more than two years.

Capital Project: Renovations, repairs, major maintenance, new construction, land/easement purchases, or equipment with an anticipated life of at least 5 years and a cost of $50,000 or more. If a capital project is financed, its anticipated life must be at least as long as the term of financing for the project. Also called a capital improvement.

CART: Child Abuse Response Team

Carryover: A fiscal year closing process through which funding from one fiscal year is carried into the next fiscal year for specific purposes. Also known as "carry forward."

CASA: Court Appointed Special Advocates

Cash Basis: A basis of accounting in which transactions are recognized when cash is increased or decreased.

CHINS: Child in Need of Services Program

CIP: Capital Improvement Plan – a plan for capital projects to be incurred each year over a five year time period to meet anticipated capital expenditures arising from the County's long term needs.

CMAQ/RSTP: Congestion Mitigation and Air Quality/Regional Surface Transportation Program; Federal Programs

COLA: Cost of Living Allowance – an increase in salaries to offset the adverse effect of inflation on compensation.

Component Unit: Legally separate organizations for which the elected officials of the primary government are financially accountable.

Constitutional Officers: Elected officials who are authorized by the constitution of Virginia to head County departments, including the Commissioner of Revenue, Treasurer, Clerk of the Circuit Court, Commonwealth's Attorney and Sheriff.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures.

Contractual Services: Services rendered to the County by private firms, individuals or other governmental agencies. Examples include sports league officials, maintenance agreements and refuse collection at convenience sites.

CPI: Consumer Price Index – a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living.

CPS: Child Protective Services

CRRL: Central Rappahannock Regional Library

CRW: Software application used to manage the functions of community development such as permit and code enforcement tracking.

CSA: Comprehensive Services Act; State Program

CSU: Court Services Unit

CY: Calendar Year

DCJS: Department of Criminal Justice Services; State Agency

DCLS: Division of Consolidated Laboratory Services

Debt Service: The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit: The excess of liabilities over assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: The basic organizational unit of the County which is functionally unique in its delivery of services.

DEQ: Department of Environmental Quality; Federal Agency

Disbursement: The expenditure of monies from an account.

DMV: Department of Motor Vehicles; State Agency

DOE: Department of Energy; Federal Agency

DSS: Department of Social Services

EDA: Economic Development Authority

EDO: Economic Development Opportunities Fund – used to account for expenditures and revenues related to the EDA and to provide incentive loans to new or expanding businesses in the County.

EFT: Electronic Fund Transfer

EMS: Emergency Medical Services

EPA: Environmental Protection Agency

ESP: Enhanced Staffing Program (Fire/Rescue)

Expenditure: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

F/R: Fire/Rescue

FAMIS: Family Access to Medical Insurance Security Plan; State Program

FAMPO: Fredericksburg Area Metropolitan Planning Organization

FCC: Federal Communications Commission

FCI: Facility Condition Index – the most common benchmark used to rate the overall condition of a building. The FCI is developed by comparing the cost of deferred maintenance requirements for a building to the current replacement cost of the building.

FEMA: Federal Emergency Management Agency

Fiscal Policies: Policies with respect to revenues, spending and debt management as these relate to County services, programs and capital investment. The policies provide a set of principles for the planning and programming of the County budget and its funding.

Fiscal Stability Reserve: A portion of the County General Fund Balance at the close of each fiscal year in an amount equal to no less than 10% of the governmental funds' net operating revenue in the subsequent fiscal year budget.

FOIA: Freedom of Information Act; State Law

FPMS: Family Partnership Meetings

FRED: Fredericksburg Regional Transit

FREMS: Fire, Rescue & Emergency Services

FTE: Full-time Equivalent – Employee positions, which are authorized in the adopted budget, to be filled during the year.

FY: Fiscal Year – a twelve-month financial operating period. The County's fiscal year begins July 1 and ends June 30. Fiscal years are named for the calendar year in which they end; FY 2015 begins July 1, 2014 and ends June 30, 2015.

Fixed Assets: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Function: A group of related activities aimed at accomplishing a major service or regulatory program or the purpose of the department's existence.

Fund: A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance: The excess of the assets of a fund over its liabilities, reserves and carry over.

GAAP: Generally Accepted Accounting Principles – uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

GAC: Granular Activated Carbon; used in Utilities' water filtering processes.

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association

GIS: Geographic Information System

GO: General Obligation Bond – this type of bond is backed by the full faith and credit of the County through its taxing authority.

Goal: A statement of broad direction, purpose or intent based on the needs of the community.

Governmental Funds: Funds used to account for the activities of a government that are carried out primarily to provide services to citizens. Governmental funds are the funds through which most governmental functions are typically paid.

GPD: Gallons per Day

Grants: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

HDPE: High Density Polyethylene; material from which certain drain lines are made for Utilities' dams.

HVAC: Heating, Ventilating, and Air Conditioning

IFB: Invitation for Bid

Indirect Cost: A cost necessary for the functioning of the organization as a whole but which cannot be directly assigned to one service.

Infrastructure: The physical assets of the County.

Interfund Transfers: The movement of monies between funds.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

ISO: Insurance Services Office

Lease-Purchase: Lease-purchase is the mechanism through which the County's lease revenue bonds function. For example, the County purchases a fire truck using lease revenue bonds issued through the EDA. Officially, the EDA is given the leasehold rights for the equipment, but must lease the equipment back to the County until the bonds are repaid. In reality, no money exchanges hands. The County pays the debt service directly to the bond trustee.

Levy: To impose taxes for the support of government activities.

Liability: Obligations arising from past transactions or events. A common liability is accounts payable arising from the purchase of goods or services. When the supplier is paid, the liability is reduced by the amount paid.

Line-Item Budget: A budget prepared using specific expenditure categories, such as salaries, fringe benefits, telephone charges, professional services, office supplies, etc.

LRIS: Land Records Information System

MDT: Multi-Disciplinary Team

MGD: Million Gallons per Day

Modified Accrual Basis: Revenues are recognized when they are both measurable and available to finance current expenditures. Expenditures are recognized when the services are incurred or goods received.

NADA: National Automobile Dealers Association

NELAC: National Environmental Laboratory Accreditation Conference

Net Tax Support: The amount of local taxes required to finance a particular program or set of programs.

New Initiative Request: A department's request for funding for new positions, new equipment, or program expansions.

NFPA: National Fire Protection Association

Non-Personnel Services: Materials and supplies necessary to conduct departmental operations.

OPEB: Other Post-Employment Benefits

Operating Revenue: Funds received as income to pay for on-going operations. These revenues include taxes, fees and charges for services and grant revenues.

Pay-As-You-Go: A method of financing utilizing current revenues.

PD: Planning District

PDR: Purchase of Development Rights program

Personnel Services: Expenditures relating directly to the costs of compensating employees.

PLC: Programmable Logic Control

PPTRA: Personal Property Tax Relief Act; State Program

Proffer: Contributions of land, capital improvements and funding from developers to address the demand for community services created by new development.

Proprietary Fund: Funds used to account for business-type, self-supporting activities where the costs of providing goods and services are recovered primarily through user fees or other charges for services.

PRTC: Potomac and Rappahannock Transportation Commission – a multi-jurisdictional agency representing Spotsylvania, Stafford, and Prince William Counties and the Cities of Manassas, Manassas Park and Fredericksburg.

QECB: Qualified Energy Conservation Bond

RACSB: Rappahannock Area Community Services Board; State Program

Reassessment: The biennial process of valuing real property to ensure equitable distribution of taxation.

Reserve: Funds set aside for a particular future use (i.e. fire equipment reserve) or for "rainy day" purposes (i.e. Fiscal Stability Reserve).

Resolution: A special or temporary order of the Board of Supervisors.

Revenue Bond: This type of bond is backed only by the revenues from a specific enterprise or project, such as utility connection fees to repay a bond issuance for the water treatment plant.

RFP: Request for Proposal

RJC: Rappahannock Juvenile Center

RRJA: Rappahannock Regional Jail Authority

RRJ: Rappahannock Regional Jail

RSTP: Regional Surface Transportation Program; Federal Program

SART: Sexual Assault Response Team

SCBA: Self-Contained Breathing Apparatus

SECA: Spotsylvania Emergency Concerns Association

SDWP: Safe Drinking Water Program; a State program

SCPS: Spotsylvania County Public Schools

SNAP: Supplemental Nutrition Assistance Program, State Program

Sq Ft: Square Feet/Foot

SSD: Special Service District – an area designated by County ordinance as being subject to special real property taxes in addition to regular real property taxes. Revenue from these special taxes is used to pay for capital improvements within the area of the SSD. Four SSDs exist in Spotsylvania: Massaponax, Harrison Crossing, Lee's Hill East, and Lee's Hill West.

SSO: Sanitary Sewer Overflow

Supplemental Appropriation: An additional appropriation made by the Board of Supervisors after the budget has been adopted.

SWC: Solid Waste Convenience Center

SWCD: Soil and Water Conservation District; State Program

TANF: Temporary Assistance to Needy Families; State Program

TBD: To be determined

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unassigned Fund Balance: Funds remaining from the prior year which are available for appropriation and expenditure in the current year.

User Fee: The payment of a fee for direct receipt of service.

VADA: Virginia Automobile Dealers' Association

VDSS: Virginia Department of Social Services; State Agency

VDOT: Virginia Department of Transportation; State Agency

VDRPT: Virginia Department of Rail and Public Transportation; State Agency

VELAP: Virginia Environmental Laboratory Accreditation Program

VIEW: Virginia Initiative for Employment Not Welfare; State Program

VJCCCA: Virginia Juvenile Community Crime Control Act; State Program

VOPEX: Virginia Emergency Planning Operations Exercise – annual emergency preparedness drills to develop and maintain the skills necessary to minimize the impact of natural and/or manmade disasters in the County.

VRE: Virginia Railway Express – provides commuter rail service from Fredericksburg to Northern Virginia and downtown Washington D.C.

VRS: Virginia Retirement System

W/S: Water Sewer

WTP: Water Treatment Plant

WWTP: Wastewater Treatment Plant