

Overview of Spotsylvania County



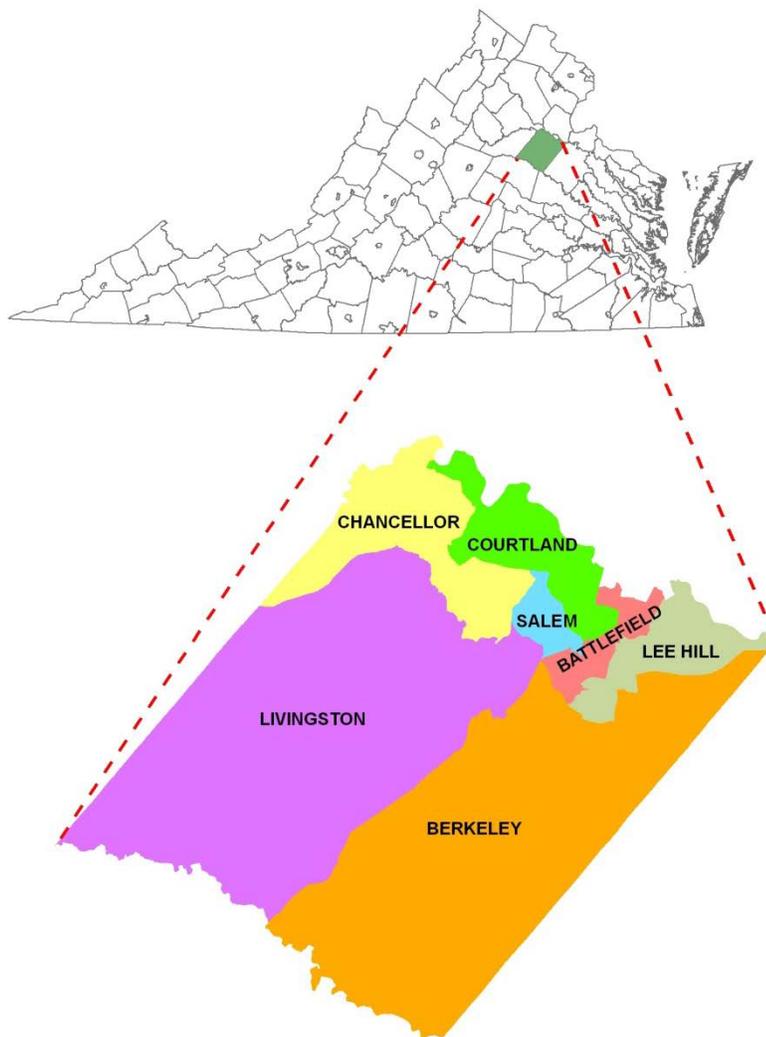
History In 1721, a vast new county was formed in the young colony of Virginia. Extending far beyond the Blue Ridge Mountains, this frontier outpost was named for Alexander Spotswood, Colonial Governor of Virginia.

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.



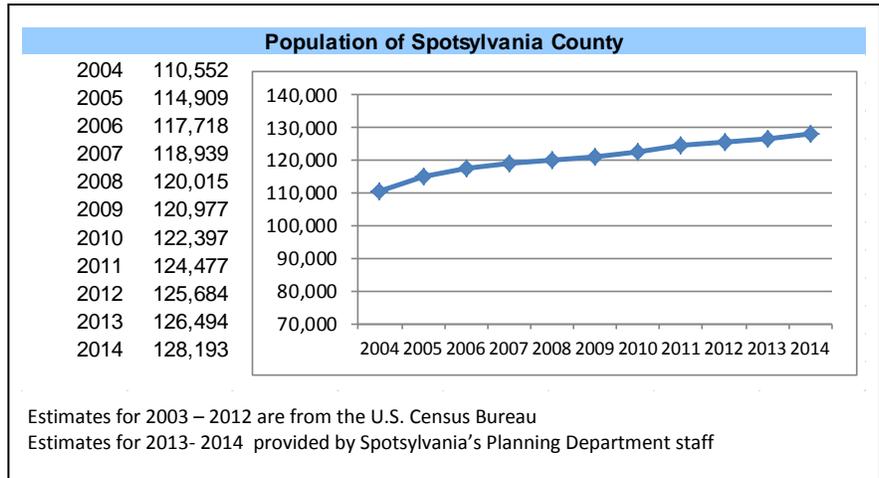
Government The Board of Supervisors is the governing body of the County. The Board is comprised of seven members, who are elected for four-year terms. The Board members annually elect a chairman and a vice-chairman for one-year terms. Historically, the terms of all current members expired in the same 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.

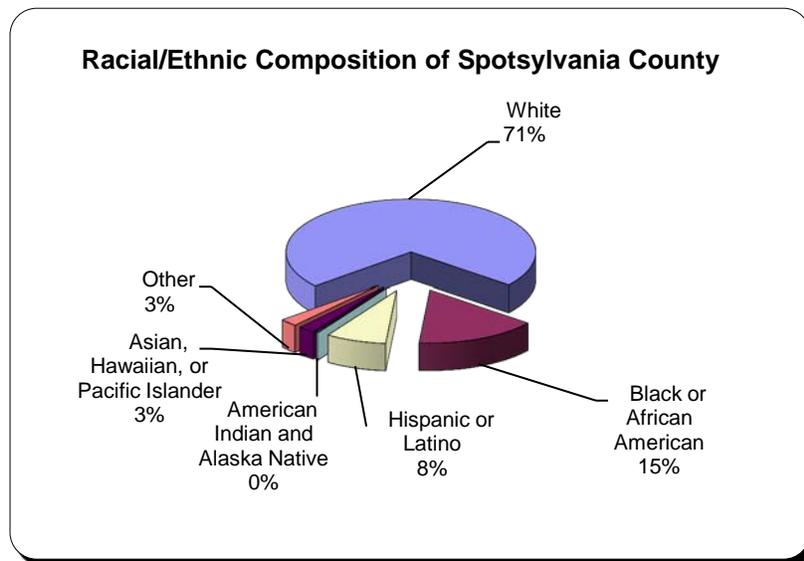
The County Administrator is appointed by the Board to act as the Board's agent in the administration and operation of the departments and agencies. All departments directly responsible to the Board report to the County Administrator, and he or she acts as the Board's liaison to all other departments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

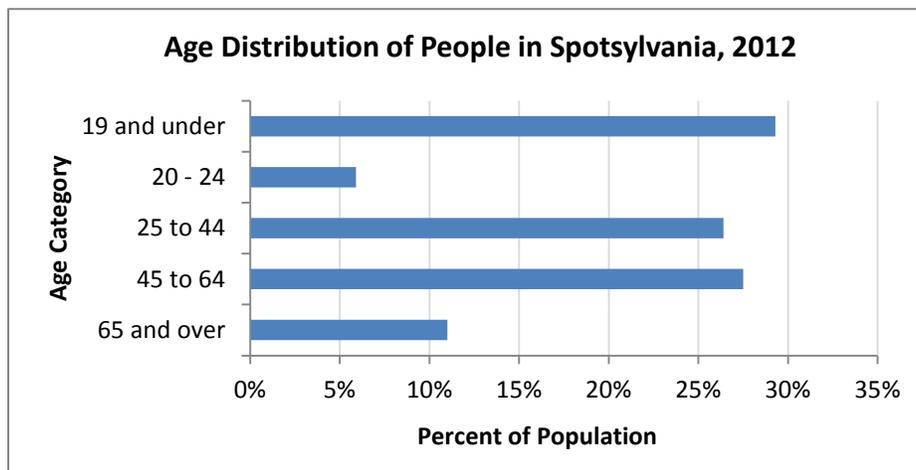
Population The Planning Department estimates Spotsylvania County’s 2014 population to be 128,193. As shown in the graph below, the County’s population has grown each of the past ten years. Population growth rates were between 3.7% and 5.7% from 2000 through 2005, peaking in 2002 at 5.7%. Beginning in 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 1.3%.



The U.S. Census Bureau estimated 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.



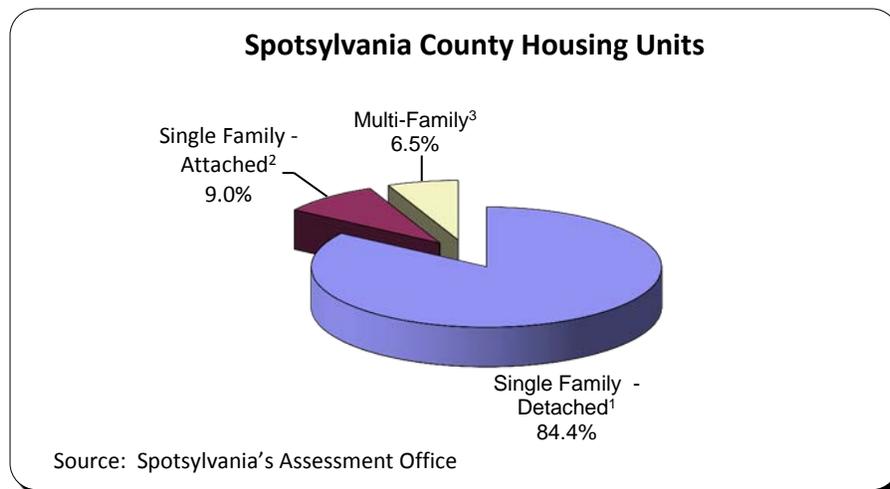
The majority of the population (65%) was estimated to be greater than or equal to 25 years of age, with 6% estimated between the ages of 20 and 24 and 29% estimated to be 19 or younger.



Personal Income In 2011, according to the U.S. Bureau of Economic Analysis, the per capita income for Spotsylvania and Fredericksburg was \$40,893; 11.3% lower than Virginia’s per capita income for the same year. Also in 2012, per the U.S. Census Bureau, Spotsylvania’s median household income was estimated at \$78,914 and median family income was estimated at \$87,587, up 37.2% and 40.3%, respectively, when compared with data for 2000.

Household Income	# of Households in Category		
	2000	2012	% Change
Less than \$10,000	962	1,148	19.3%
\$10,000 - \$14,999	891	1,372	54.0%
\$15,000 - \$24,999	2,735	2,888	5.6%
\$25,000 - \$34,999	3,222	2,157	-33.1%
\$35,000 - \$49,999	5,129	5,579	8.8%
\$50,000 - \$74,999	8,259	7,105	-14.0%
\$75,000 - \$99,999	5,340	6,870	28.7%
\$100,000 - \$149,999	3,553	9,157	157.7%
\$150,000 - \$199,999	675	4,293	536.0%
\$200,000 or more	493	1,723	249.5%
MEDIAN HOUSEHOLD INCOME	\$57,525	\$78,914	37.2%
MEDIAN FAMILY INCOME	\$62,422	\$87,587	40.3%

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



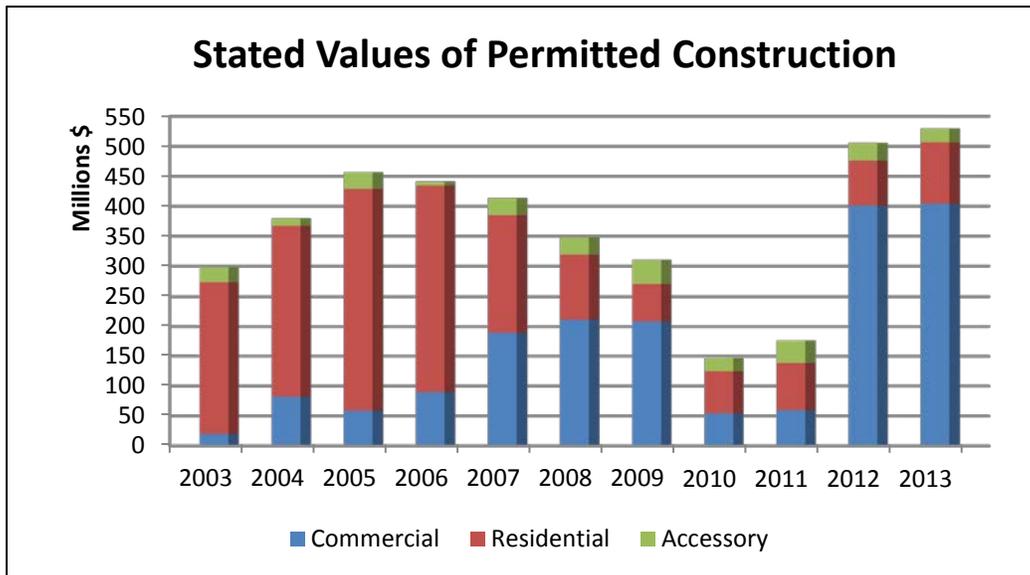
County has increased by 33.8%. Of the 11,246 housing unit increase since 2000, 78% were single-family, detached homes; 13% were single-family attached homes; and 9% were multi-family apartments or condominiums.

¹ Includes trailers, manufactured homes and mobile homes

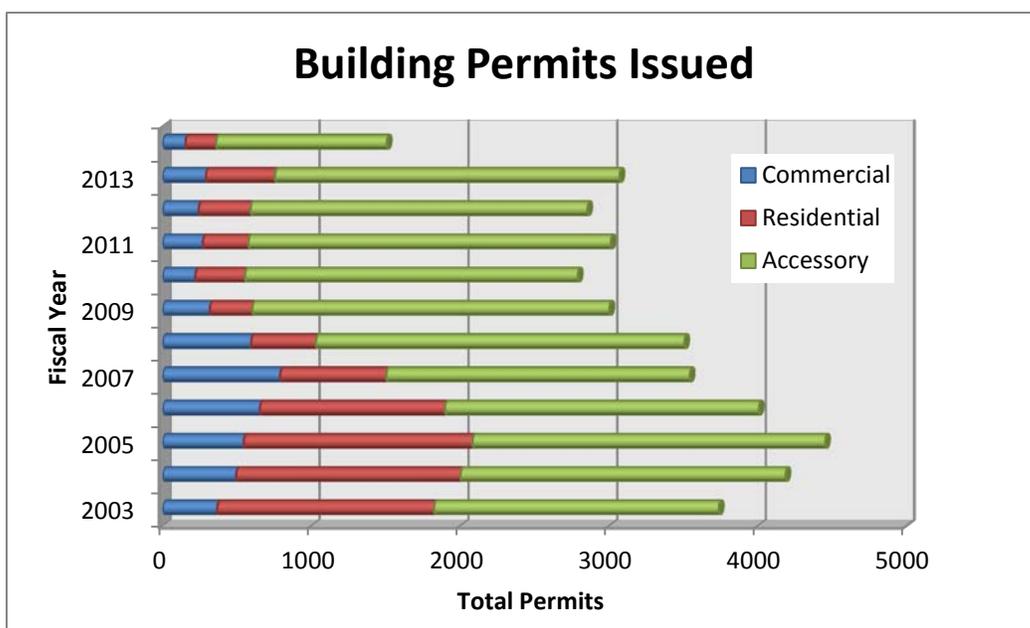
² Consists of duplexes and townhouses

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.



¹ Values are taken from permit applications as provided by the applicants. These values **do not** represent the value assigned by Spotsylvania’s Assessment Office.



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 new initiatives and specific programs to accomplish this mission:

- The County's Economic Development and Tourism (EDT) department and Economic Development Authority (EDA) jointly embarked 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.
- To better market the County as a competitive business investment option, the EDT department is finalizing new destination branding for use in the EDT marketing of Spotsylvania. The department launched a new tourism website in July 2013 and will launch a new economic development website in 2014. The website will be a content-rich platform incorporating information; key links and statistics on the County and the local workforce; and information of significance for site selectors, developers, developers, small businesses and entrepreneurs.
- Providing the necessary focus and follow-through behind this new marketing, the County EDA and EDT department are reevaluating target industries based on such factors as their potential to grow high-paying jobs in the future, their flexibility to other regional economic events, and impact new businesses will have on the environment. The County's Targeted Industries Program is designed to expedite the review and approval of site and building plans involving targeted businesses. Under this program, the County works closely with the business or developer to reduce the potential for delays in the process.

- The EDT department continues 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 and maintains an extensive database of business contacts.
- On a continuing basis, the EDT department 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. The EDT department also maintains relationships with local military bases and four institutions of higher learning that are in regional proximity to the County.
- The County has also established and currently markets a Technology Zone Program that serves 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 Zone 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.

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.

Principal Private Employers (as of May 2013)

Name	Nature of Business	Approx. Employees
CVS, Inc.	Distributing Warehouse	450
Spotsylvania Regional Medical Center	Hospital	400
A-T Solutions	Training and Support to Counter Terrorist Activities	250
EFT, Inc.	Specialized Freight Trucking	145
Printpack, Inc.	Flexible Packaging Printer	140
OFIC North America, Inc.	Vinyl Building Panels	125
Kaeser Compressors, Inc.	Air Compressors	125
Simmons, USA	Bedding	110
EOIR Measurements, Inc.	Sensor Technology	90
J.F. Fick	Beverage Distributor	85
Rappahannock Electric Cooperative	Electric Utility	80
Trussway	Wood Trusses	70
Career Training Solutions	Occupational Education / Training Facility	65
AKA Printing & Mailing	Commercial Mailing Service	45

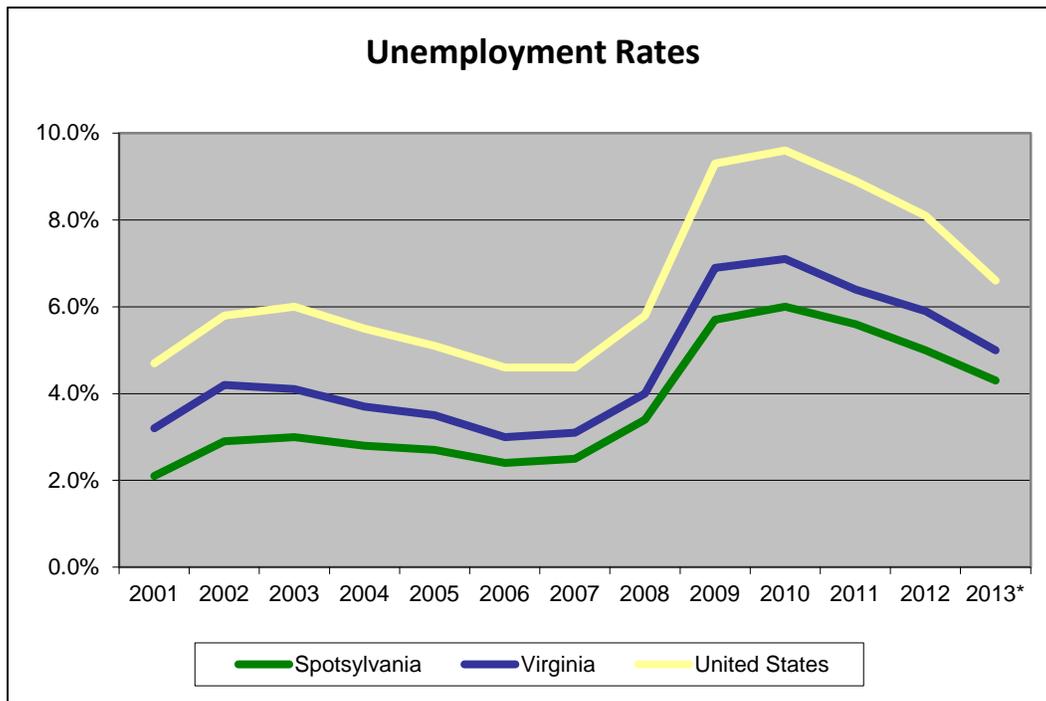
Source: Virginia Employment Commission

Major Private Employers in Surrounding Area (as of May 2013)

Name	Nature of Business	Employee Range
GEICO	Insurance Customer Service Center	1,000+
Medicorp	Health Care	500-999
McLane Mid-Atlantic	Distributor for Convenience Stores	500-999
Intuit, Inc.	Developer of Financial and Tax Software	250-499
The Free Lance-Star Publishing	Newspaper Publisher	250-499
McKesson Corporation	Distribution – Medical Supplies	100-249
Northrup Grumman	Information Technology/Logistics	100-249
MTC Service Corporation	Defense Research and Development	100-249
Manheim Remarketing, Inc.	Auto Auction	100-249
Bowhead Science & Technology	IT, Project Mgmt, Warehousing, and Logistics	100-249
EG&G Technical Services	Data Processing, Preparation Engineering Services	100-249
Qineti North America	Government Technical Services	100-249
SAIC	Defense Technical Support	100-249
Lockheed Martin Corporation	Software Development and Maintenance	20-49

Source: Virginia Employment Commission

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



*November 2013 data.
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	0.87**	0.87

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

** Represents the tax rate assumed in the FY2015 Recommended Budget

General Property Tax Rates¹

Calendar Year	Real Estate & Mobile Home	Personal Property ²	Business Furniture & Fixtures	Machinery & Tools	Heavy Construction Equipment
2014	\$0.87	\$6.37	\$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 and \$6.65 in 2012. However, the Board approved rates of \$6.26 and \$6.37, respectively.

Real Estate Tax Rates per \$100 of Assessed Value

Locality	Population ¹	Tax Year 2013 Rate	2014 Recommended	2013-2014 Change
Prince William	430,289	\$1.2562	TBD	TBD
Loudoun	336,898	1.205	TBD	TBD
Richmond	210,309	1.200	TBD	TBD
Fairfax	1,118,602	1.085	TBD	TBD
Stafford	134,352	1.070	TBD	TBD
Alexandria	146,294	1.038	TBD	TBD
Arlington	221,045	0.993	TBD	TBD
Fauquier	66,542	0.980	TBD	TBD
Chesterfield	323,856	0.950	TBD	TBD
Spotsylvania	125,684	0.880	0.870	(0.01)
Henrico	314,932	0.870	TBD	TBD
Hanover	100,668	0.810	TBD	TBD
Culpeper	47,911	0.830	TBD	TBD
Fredericksburg	27,307	0.740	TBD	TBD
Caroline	28,972	0.720	TBD	TBD
King George	24,500	0.530	TBD	TBD

¹ 2012 population figures the U.S. Census Bureau.

Real Estate Tax Bill History¹

Calendar Year	Tax Rate	Equalized Tax Rate	Example AV ²	Annual Tax Bill Based on Example AV ²	Change (\$)	Change (%)
2004	\$0.86	\$0.86	\$150,000	\$1,290		
2005	\$0.89		\$150,000	\$1,335	\$45	6.0%
2006	\$0.62	\$0.62	\$229,350	\$1,422	\$87	6.5%
2007	\$0.62		\$229,350	\$1,422	\$0	0.0%
2008	\$0.62	\$0.56	\$256,367	\$1,589	\$168	11.8%
2009	\$0.62		\$256,367	\$1,589	\$0	0.0%
2010	\$0.86	\$0.83	\$185,200	\$1,593	\$3	0.2%
2011	\$0.86		\$185,200	\$1,593	\$0	0.0%
2012	\$0.88	\$0.90	\$182,070	\$1,602	\$9	0.6%
2013	\$0.88		\$182,070	\$1,602	\$0	0.0%
2014	\$0.87	\$0.87	\$191,465	\$1,666	\$64	4.0%
					\$376	

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 \$191,465 in 2014. At the recommended \$0.87 rate for 2014, the real estate taxes on this *example* residential property would have increased by \$376 since 2004 – an average annual increase of 2.6%.

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



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.

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 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

CASA: Court Appointed Special Advocates

Cash Basis: A basis of accounting in which transactions are recognized when cash is increased or decreased.

CDA: Community Development Administrator

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.

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 System

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.

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

Levy: To impose taxes for the support of government activities.

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

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.

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

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

RRJF: Rappahannock Regional Jail Facility

RSTP: Regional Surface Transportation Program; Federal Program

SART: Sexual Assault Response Team

SCBA: Self-Contained Breathing Apparatus

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.

Undesignated 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

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

